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Auditor's report

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BIENNIAL REPORT

OF THE

AUDITOR

OF THE

STATE OF WEST VIRGINIA,

FOR THE

YEARS 1881 AND 1882.

JOSEPH S. MILLER, Auditor.

WHEELING:
W. J. JOHNSTON, PUBLIC PRINTER.
1882.

AUDITOR'S REPORT.

AUDITOR'S OFFICE, Wheeling December 1, 1882.

To His Excellency, J. B. JACKSON,

Governor of the State of West Virginia:

SIR:—In compliance with the provisions of law I herewith submit a report of the transactions of this department for the two years ending respectively September 30, 1881, and September 30, 1882:

The receipts at the Treasury during the fiscal year ending September 30, 1881, were	$685,130 44
The balance on hand at the end of the preceding year was	253,798 92
Making a total of	$938,929 36
The disbursements during the year ending September 30, 1881, were	$682,628 54
Leaving a balance at the end of the year 1881, of	$256,300 82

The following statement will show the receipts, disbursements and balances pertaining to each of the funds for the fiscal year ending September 30, 1881:

NAME OF FUND.	Balance on hand Sept. 30, 1880.	Receipts during the year ending September 30, 1881.	Totals, including balances.	Disbursements during the year ending September 30, 1881.	Balances to the credit of each fund September 30, 1881.
The State Fund	$ 5,783 60	$ 437,357 66	$ 443,141 26	$ 413,791 02	$ 29,350 24
The General School Fund	227,837 95	229,814 38	457,652 33	268,782 00	188,870 33
The School Fund	20,177 37	17,958 40	38,135 77	55 52	38,080 25
Totals	$ 253,798 92	$ 685,130 44	$ 938,929 36	$ 682,628 54	$ 256,300 82

The receipts at the Treasury during the year ending September 30, 1882, were	$ 842,563 53
The balance on hand at the end of the preceding year was	256,300 82
Making a total of	$ 1,098,864 35
The disbursements during the year ending September 30, 1882, were	$ 797,612 06
Leaving a balance at the end of the year 1881 of	$ 301,252 29

The following statement will show the receipts, disbursements and balances pertaining to each of the funds for the fiscal year ending September 30, 1882:

NAME OF THE FUND.	Balances on hand Sept. 30, 1881.	Receipts during the year ending September 30, 1882.	Totals, including balances.	Disbursements during the year ending September 30, 1882.	Balances to the credit of each fund September 30, 1882.
The State Fund	$ 29,350 24	$ 510,802 61	$ 540,152 85	$ 526,454 53	$ 13,698 32
The General School Fund	188,870 33	298,571 47	487,441 80	234,681 46	252,760 34
The School Fund	38,080 25	33,189 45	71,269 70	36,476 07	34,793 63
Totals	$ 256,300 82	$ 842,563 53	$1,098,864 35	$ 797,612 06	$ 301,252 29

In the estimate of receipts made by me in my report for the years 1881 and 1882, I estimated that the receipts for the State Fund for the year 1881 would be $355,530.00, and for the year 1882, $343,530.00. The actual receipts into the State Fund for the first of said years were $437,357.66, including a loan of $80,000, which was made to cover a deficit in the Treasury; so that if the $80,000 be deducted from the receipts for that year it will be seen that the actual receipts from the sources of revenue upon which my estimates were based were $357,357.66, or an increase over my estimate of $1,827.26. The actual receipts into the State Fund for the second of said years were $510,802.61, including loans aggregating $110,000, which were made to meet casual deficits in the Treasury; so that the actual receipts after deducting said loans were $400,802.61, an increase over my estimate for that year of $57,272.61. This increase, however, was mainly due to the fact that a much larger amount was paid into the Treasury for county and district taxes due from railroads and for county and district taxes due upon delinquent lands redeemed at this office than was expected. It is proper for me to say in this connection that the amount received at the Treasury on these two accounts, while it enters into the general statement of receipts and swells the aggregate, ought not to be taken into consideration at all in making estimates as to the legitimate revenues of the State, as the amount so received is held by the State for the counties and districts, and is always paid out upon the order of the proper authorities of the counties. It is also well enough to bear in mind that the amounts so paid to the counties and districts, while they enter into the disbursements, are not really a part of the expenditures of the State, but are payments made to the counties and districts of money to which they are entitled, by reason of the same having been paid into the Treasury to their credit.

LOANS TO THE STATE.

During the year ending September 30, 1881, it was necessary for the State to borrow $80,000 in two different loans, and during the year ending September 30, 1882, sums aggregating $110,000 were borrowed. Of these amounts the sum of $50,000 with interest thereon has been paid, leaving the sum of $140,000 and interest still due and unpaid. These loans were made necessary by reason of the appropriations for the two years just past having been greatly in excess of the receipts for those years.

ESTIMATED RECEIPTS AND CHARGES.

The estimated probable receipts at the Treasury for the fiscal year ending September 30, 1883, are as follows:

For the State Fund	$ 374,150 00
To which add balance on hand	13,698 82
Making a total of	$ 387,848 32
The estimated charges for that year are	$ 373,382 92
Leaving a probable balance of	$ 14,465 40
The estimated receipts for the General School Fund are	$ 256,250 00
Add balance on hand	252,760 34
Making a total of	$ 509,010 34
The estimated receipts for the School Fund are	$ 24,000 00
Add balance on hand	34,793 63
Making a total of	$ 58,793 63

The estimated probable receipts at the Treasury for the fiscal year ending September 30, 1884, are:

For the State Fund	$ 395,850 00
Add balance (estimated) on hand	14,465 40
Making a total of	$ 410,315 40
The estimated probable charges for that year are	$ 338,700 69
Leaving a probable balance in the State Fund on the 30th day of September, 1884, of	$ 71,614 71

RAILROAD TAXES.

There has been a material increase in the amount of taxes collected upon the property of railroad companies during the years 1881 and 1882. The injunction obtained by the Chesapeake and Ohio Railroad Company restraining the Auditor from proceeding to enforce the collection of taxes assessed upon the property of the company was decided in favor of the State by the Supreme Court of Appeals of this State during the last year and was taken to the Supreme Court of the United States on appeal, in which court it is still pending. In the

decision rendered in this cause by the Court of Appeals, the Court incidently passed upon some of the exemptions provided for in the general assessment law. I deem it proper to refer to this matter so that such legislation may be had as will be necessary to conform the assessment law to the decision of the court.

THE STATE HOUSE APPROPRIATIONS.

A very large part of the revenues have been used towards the payment of the appropriations made for the further construction of the Capitol Building at Charleston, the sum of $78,732.60 having been drawn from the Treasury for that purpose from the date of the commencement of the work up to the end of the last fiscal year.

Very respectfully,

Your obedient servant,

JOSEPH S. MILLER, *Auditor.*

TABLE A.

Fiscal Year Ending September 30, 1881.—Quarterly Balance Sheet of the Treasury.

1880			1880		
Oct. 31	To amount disbursed during October, 1880	$ 73,732 15	Oct. 1	By balance from last fiscal year	$ 253,798 92
Nov. 30	To amount disbursed during November, 1880	49,215 04	Oct. 31	By amount received during October, 1880	83,329 07
Dec. 31	To amount disbursed during December, 1880	40,560 36	Nov. 30	By amount received during November, 1880	52,027 64
	Balance at the end of first quarter	220,313 24	Dec. 31	By amount received during December, 1880	44,665 16
		$ 383,820 79			$ 383,820 79
1881			1881		
Jan. 31	To amount disbursed during January, 1881	$ 104,885 12	Jan. 1	By balance from preceding quarter	$ 220,313 24
Feb. 28	To amount disbursed during February, 1881	90 113 60	Jan. 31	By amount received during January, 1881	157,446 17
Mar. 31	To amount disbursed during March, 1881	59,925 39	Feb. 28	By amount received during February, 1881	72,984 24
	Balance at the end of second quarter	210,147 19	Mar. 31	By amount received during March, 1881	14,327 65
		$ 465,071 30			$ 465,071 30
Apr. 30	To amount disbursed during April, 1881	$ 49,278 35	Apr. 1	By balance from preceding quarter	$ 210,147 19
May 31	To amount disbursed during May, 1881	32,721 85	Apr. 30	By amount received during April, 1881	28,033 00
June 30	To amount disbursed during June, 1881	52,814 65	May 31	By amount received during May, 1881	26,669 12
	Balance at the end of third quarter	238,160 81	June 30	By amount received during June, 1881	108,125 85
		$ 372,975 16			$ 372,975 16
July 31	To amount disbursed during July, 1881	$ 26,585 10	July 1	By balance from preceding quarter	$ 238,160 81
Aug. 31	To amount disbursed during August, 1881	23,973 62	July 31	By amount received during July, 1881	32,176 93
Sept. 30	To amount disbursed during September, 1881	78,823 81	Aug 31	By amount received during August, 1881	45,377 59
	Balance at the end of fourth quarter	256,300 82	Sept. 30	By amount received during September, 1881	69,968 02
		$ 385,683 35			$ 385,683 35
				October 1st, by balance	$ 256,300 82

TABLE B.

Fiscal Year Ending September 30, 1881—The Treasury in Account with the State Fund.

1880			1880		
Oct 31	To amount disbursed during October, 1880	$ 22,951 04	Oct. 1	By balance from last fiscal year	$ 5,783 60
Nov. 30	To amount disbursed during November, 1880	13,093 48	Oct. 31	By amount received during October, 1880	21,731 99
Dec. 31	To amount disbursed during December, 1880	32,546 78	Nov. 30	By amount received during November, 1880	12,880 12
	Balance at the end of first quarter	6,118 02	Dec. 31	By amount received during December, 1880	34,313 61
		$ 74,709 32			$ 74,709 32
1881			1881		
Jan. 31	To amount disbursed during January, 1881	$ 37,889 61	Jan. 1	By balance from preceding quarter	$ 6,118 02
Feb. 28	To amount disbursed during February, 1881	48,007 62	Jan 31	By amount received during January, 1881	116,432 84
Mar. 31	To amount disbursed during March, 1881	54,336 76	Feb. 28	By amount received during February, 1881	45,537 49
	Balance at the end of second quarter	38,851 26	Mar. 31	By amount received during March, 1881	10,996 90
		$ 179,085 25			$ 179,085 25
Apr. 30	To amount disbursed during April, 1881	$ 38,545 07	Apr. 1	By balance from preceding quarter	$ 38,851 26
May 31	To amount disbursed during May, 1881	31,955 71	Apr. 30	By amount received during April, 1881	14,486 69
June 30	To amount disbursed during June, 1881	52,482 15	May 31	By amount received during May, 1881	17,651 75
	Balance at the end of third quarter	23,743 45	June 30	By amount received during June, 1881	75,736 68
		$ 146,726 38			$ 146,726 38
July 31	To amount disbursed during July, 1881	$ 25,889 36	July 1	By balance from preceding quarter 1881	$ 23,743 45
Aug. 31	To amount disbursed during August, 1881	21,904 87	July 31	By amount received during July, 1881	18,396 36
Sept. 30	To amount disbursed during September, 1881	34,188 57	Aug. 31	By amount received during August, 1881	21,775 65
	Balance at the end of fourth quarter	29,350 24	Sept. 30	By amount received during September, 1881	47,417 58
		$ 111,333 04			$ 111,333 04
			Oct. 1	By balance	$ 29,350 24

TABLE C.

Fiscal Year Ending September 30, 1881—The Treasury in Account with the General School Fund.

1880			1880		
Oct 31	To amount disbursed during October, 1880	$ 50,781 11	Oct. 1	By balance from last fiscal year	$ 227,837 95
Nov. 30	To amount disbursed during November, 1880	36,099 79	Oct. 31	By amount received during October, 1881	9,939 65
Dec. 31	To amount disbursed during December, 1880	8,013 58	Nov. 30	By amount received during November, 1881	36,716 90
	Balance at the end of first quarter	189,274 96	Dec. 31	By amount received during December, 1881	9,674 94
		$ 284,169 44			$ 284,169 44
1881			1881		
Jan. 31	To amount disbursed during January, 1881	$ 66,995 51	Jan. 1	By balance from preceding quarter	$ 189,274 96
Feb. 28	To amount disbursed during February, 1881	42,105 98	Jan. 31	By amount received during January, 1881	38,838 88
Mar. 31	To amount disbursed during March, 1881	5,554 88	Feb. 28	By amount received during February, 1881	25,319 63
	Balance at the end of second quarter	140,776 63	Mar. 31	By amount received during March, 1881	1,999 53
		$ 255,433 00			$ 255,433 00
Apr. 30	To amount disbursed during April, 1881	$ 10,732 28	Apr. 1	By balance from preceding quarter	$ 140,776 63
May 31	To amount disbursed during May, 1881	765 64	Apr. 30	By amount received during April, 1881	10,478 46
June 30	To amount disbursed during June, 1881	332 50	May 31	By amount received during May, 1881	8,680 65
	Balance at the end of third quarter	179,201 28	June 30	By amount received during June, 1881	31,096 96
		$ 191,032 70			$ 191,032 70
July 31	To amount disbursed during July, 1881	$ 695 74	July 1	By balance from preceding quarter	$ 179,201 28
Aug. 31	To amount disbursed during August, 1881	2,068 75	July 31	By amount received during July, 1881	13,273 27
Sept. 30	To amount disbursed during September, 1881	44,635 24	Aug 31	By amount received during August, 1881	22,023 15
	Balance at the end of fourth quarter	188,870 33	Sept. 30	By amount received during September	21,772 36
		$ 236,270 06			$ 236,270 06
			Oct. 1	By balance	$ 188,870 33

TABLE D.

Fiscal Year Ending September 30, 1881.—*The Treasury in Account with the School Fund.*

1880			1880		
			Oct. 1	By balance from last fiscal year	$ 20,177 37
			Oct. 31	By amount received during October, 1880	1,657 43
Nov. 30	To amount disbursed during November, 1880	$ 21 77	Nov. 30	By amount received during November, 1880	2,430 62
	Balance at the end of first quarter	24.920 26	Dec. 31	By amount received during December, 1880	676 61
		$ 24,942 03			$ 24,942 03
1881			1881		
			Jan. 1	By balance from preceding quarter	$ 24,920 26
			Jan. 31	By amount received during January, 1881	2,174 45
Mar. 31	To amount disbursed during March, 1881	$ 33 75	Feb. 28	By amount received during February, 1881	2,127 12
	Balance at the end of second quarter	30,519 30	Mar. 31	By amount received during March, 1881	1,331 22
		$ 30,553 05			$ 30,553 05
			Apr. 1	By balance from preceding quarter	$ 30,519 30
			Apr. 30	By amount received during April, 1881	3,067 85
			May 31	By amount received during May, 1881	336 72
June 30	Balance at the end of third quarter	$ 35,216 08	June 30	By amount received during June, 1881	1,292 21
		$ 35,216 08			$ 35,216 08
			July 1	By balance from preceding quarter	$ 35,216 08
			July 31	By amount received during July, 1881	507 30
			Aug. 31	By amount received during August, 1881	1,578 79
Sept. 30	Balance at the end of fourth quarter	$ 38,080 25	Sept. 30	By amount received during September, 1881	778 08
		$ 38,080 25			$ 38,080 25
			Oct. 1	By balance	$ 38,080 25

TABLE E.

Fiscal Year Ending September 30, 1882—*Quarterly Balance Sheet of the Treasury.*

1881			1881		
Oct. 31	To amount disbursed during October, 1881	$ 48,303 43	Oct. 1	By balance from last fiscal year	$ 256 300 82
Nov. 30	To amount disbursed during November, 1881	77,848 75	Oct 31	By amount received during October, 1881	36,579 12
Dec. 31	To amount disbursed during December, 1881	75,173 06	Nov. 30	By amount received during November, 1881	46,286 86
	Balance at the end of first quarter	205,353 61	Dec. 31	By amount received during December, 1881	67,512 05
		$ 406,678 85			$ 406,678 85
1882			1882		
Jan. 31	To amount disbursed during January, 1882	$ 70,493 19	Jan. 1	By balance from preceding quarter	$ 205,353 61
Feb. 28	To amount disbursed during February, 1882	115 569 35	Jan. 31	By amount received during January, 1882	248,917 62
Mar. 31	To amount disbursed during March, 1882	93 062 45	Feb. 28	By amount received during February, 1882	45,047 52
	Balance at the end of second quarter	258,938 09	Mar. 31	By amount received during March, 1882	38,744 33
		$ 538,063 08			$ 538,063 08
Apr. 30	To amount disbursed during April, 1882	$ 49,045 00	Apr. 1	By balance from preceding quarter	$ 258,938 09
May 31	To amount disbursed during May, 1882	80,584 52	Apr. 30	By amount received during April, 1882	44,248 33
June 30	To amount disbursed during June, 1882	37,044 21	May 31	By amount received during May, 1882	137,797 04
	Balance at the end of third quarter	305,361 94	June 30	By amount received during June, 1882	31,052 21
		$ 472,035 67			$ 472,035 67
July 31	To amount disbursed during July, 1882	$ 33,731 50	July 1	By balance from preceding quarter	$ 305,361 94
Aug. 31	To amount disbursed during August, 1882	27,220 27	July 31	By amount received during July, 1882	58,530 23
Sept. 30	To amount disbursed during September, 1882	89,536 33	Aug. 31	By amount received during August, 1882	41,022 92
	Balance at the end of fourth quarter	301,252 29	Sept. 30	By amount received during September, 1882	46,825 30
		$ 451,740 39			$ 451,740 39
			Oct. 1	By balance	$ 301,252 29

TABLE F.

Fiscal Year Ending September 30, 1882—The Treasury in Account with the State Fund.

1881			1881		
Oct. 31	To amount disbursed during October, 1881	$ 36,807 47	Oct. 1	By balance from last fiscal year	$ 29,350 24
Nov. 30	To amount disbursed during November, 1881	26.911 21	Oct. 31	By amount received during October, 1881	16,012 07
Dec. 31	To amount disbursed during December, 1881	19,906 69	Nov 30	By amount received during November, 1881	31,490 13
	Balance at the end of first quarter	43,675 93	Dec. 31	By amount received during December, 1881	50,448 86
		$ 127,301 30			$ 127,301 30
1882			1882		
Jan. 31	To amount disbursed during January, 1882	$ 26,673 54	Jan. 1	By balance from preceding quarter	$ 43,675 93
Feb. 28	To amount disbursed during February, 1882	109,606 36	Jan. 31	By amount received during January, 1882	185,945 55
Mar. 31	To amount disbursed during March, 1882	85,890 10	Feb. 28	By amount received during February, 1882	15,194 31
	Balance at the end of second quarter	30,425 88	Mar. 31	By amount received during March, 1882	7,780 09
		$ 252,595 88			$ 252,595 88
April 30	To amount disbursed during April, 1882	$ 43,771 38	April 1	By balance from preceding quarter	$ 30,425 88
May 31	To amount disbursed during May, 1882	59,350 12	April 30	By amount received during April, 1882	23 476 06
June 30	To amount disbursed during June, 1882	31,664 26	May 31	By amount received during May, 1882	79,091 94
	Balance at the end of third quarter	6,534 76	June 30	By amount received during June, 1882	8,326 64
		$ 141,320 52			$ 141,320 52
July 31	To amount disbursed during July, 1882	$ 32,693 07	July 1	By balance from preceding quarter	$ 6,534 76
Aug. 31	To amount disbursed during August, 1882	25,641 77	July 31	By amount received during July, 1882	34,073 76
Sept. 30	To amount disbursed during September, 1882	27,538 56	Aug. 31	By amount received during August, 1882	23,473 47
	Balance at the end of fourth quarter	13,698 32	Sept. 30	By amount received during September, 1882	35,489 73
		$ 99,571 72			$ 99,571 72
			Oct. 1	By balance	$ 13,698 32

TABLE G.

Fiscal Year Ending September 30, 1882—*The Treasury in Account with the General School Fund.*

1881			1881		
Oct. 31	To amount disbursed during October, 1881	$ 11,495 96	Oct. 1	By balance from last fiscal year	$ 188,870 33
Nov. 30	To amount disbursed during November, 1881	14,579 54	Oct. 31	By amount received during October, 1881	18,555 97
Dec. 31	To amount disbursed during December, 1881	55,248 30	Nov. 30	By amount received during November, 1881	12,323 12
	Balance at the end of first quarter	154,108 74	Dec. 31	By amount received during December, 1881	15,683 12
		$ 235,432 54			$ 235,432 54
1882			1882		
Jan. 31	To amount disbursed during January, 1882	$ 43,819 65	Jan. 1	By balance from preceding quarter	$ 154,108 74
Feb. 28	To amount disbursed during February, 1882	5,962 99	Jan. 31	By amount received during January, 1882	58,039 07
Mar. 31	To amount disbursed during March, 1882	7,172 35	Feb. 28	By amount received during February, 1882	26,737 30
	Balance at the end of second quarter	204,499 24	Mar. 31	By amount received during March, 1882	22,569 12
		$ 261,454 23			$ 261,454 23
Apr. 30	To amount disbursed during April, 1882	$ 5,273 62	Apr. 1	By balance from preceding quarter	$ 204,499 24
May 31	To amount disbursed during May, 1882	21,134 40	Apr. 30	By amount received during April, 1882	17,331 93
June 30	To amount disbursed during June, 1882	5,379 95	May 31	By amount received during May, 1882	55,181 58
	Balance at the end of third quarter	265,755 42	June 30	By amount received during June, 1882	20,530 64
		$ 297,543 39			$ 297,543 39
July 31	To amount disbursed during July, 1882	$ 1,038 43	July 1	By balance from preceding quarter	$ 265,755 42
Aug. 31	To amount disbursed during August, 1882	1,578 50	July 31	By amount received during July, 1882	23,961 30
Sept. 30	To amount disbursed during September, 1882	61,997 77	Aug. 31	By amount received during August, 1882	16,976 35
	Balance at the end of fourth quarter	252,760 34	Sept. 30	By amount received during September, 1882	10,681 97
		$ 317,375 04			$ 317,375 04
			Oct. 1	By balance	$ 252,760 34

TABLE H.

Fiscal Year Ending September 30, 1882—*The Treasury in Account with the School Fund.*

1881			1881		
			Oct. 1	By balance from last fiscal year	$ 38,080 25
Nov. 30	To amount disbursed during November, 1881	$ 36,358 00	Oct. 31	By amount received during October, 1881	2,011 08
Dec. 31	To amount disbursed during December, 1881	18 07	Nov. 30	By amount received during November 1881	2,473 61
	Balance at the end of first quarter	7,568 94	Dec. 31	By amount received during December, 1881	1,380 07
		$ 43,945 01			$ 43,945 01
1882			1882		
			Jan. 1	By balance from preceding quarter	$ 7,568 94
			Jan. 31	By amount received during January, 1882	4,933 00
			Feb. 28	By amount received during February, 1882	3,115 91
Mar. 31	Balance at the end of second quarter	$ 24,012 97	Mar. 31	By amount received during March, 1882	8,395 12
		$ 24,012 97			$ 24,012 97
			April 1	By balance from preceding quarter	$ 24,012 97
May 31	To amount disbursed during May, 1882	$ 100 00	April 30	By amount received during April, 1882	3,440 34
			May 31	By amount received during May, 1882	3,523 52
	Balance at the end of third quarter	$ 33,071 76	June 30	By amount received during June, 1882	2,194 93
		$ 33,171 76			$ 33,171 76
			July 1	By balance from preceding quarter	$ 33,071 76
			July 31	By amount received during July, 1882	495 17
			Aug. 31	By amount received during August, 1882	573 10
Sept. 30	Balance at the end of fourth quarter	$ 34,793 63	Sept. 30	By amount received during September, 1882	653 60
		$ 34,793 63			$ 34,793 63
			Oct. 1	By Balance	$ 34,793 63

TABLE I.

Abstract of Receipts at the Treasury from all Sources During the Fiscal Year Ending September 30, 1881.

STATE FUND.	Amount.
State tax 1879	$ 23,123 58
State tax 1880	215,910 08
State tax 1876	3,048 19
State tax 1875	385 21
State tax 1869	250 00
State tax 1881	2,484 44
License tax 1879	2,494 79
License tax 1880	42,982 00
License tax 1875	1,321 89
License tax 1876	1,256 25
License tax 1881	720 70
License tax 1866	149 30
Hospital tax 1872	177 90
Interest on deposits	3,177 61
Delinquent county taxes from lands redeemed at Auditor's office	7,973 93
Delinquent district taxes from lands redeemed at Auditor's office	7,904 14
Railroad tax, State	10,894 32
Railroad tax, county and district	23,743 55
Railroad tax, municipal corporation	4,882 42
Dividends on stock Fairmont and Palatine Bridge Co	1,920 00
Sale of books	1,697 15
Tax on seals	90 21
Loan to the State	80,000 00
State Board of Health	770 00
Total receipts into State Fund	$ 437,357 66

GENERAL SCHOOL FUND.	
General school tax 1879	$ 72,269 92
General school tax 1876	3,530 19
General school tax 1880	92,078 65
General school tax 1875	2,562 65
General school tax 1880	8,655 64
Fines 1879	888 25
Fines 1880	1,583 42
Fines 1881	468 66
Interest on deposits	3,177 49
Railroad tax	5,450 01
Dividends on stock held by Board School Fund	8,550 00
Interest on bonds held by Board School Fund	30,587 00
Refunding money improperly drawn	10 50
Total receipts into the General School Fund	$ 229,814 38

THE SCHOOL FUND.	
Sale of delinquent lands	$ 2,223 87
Redemption of school lands	4,538 47
Delinquent State taxes from lands redeemed at Auditor's office	3,647 37
Sale of school lands	2,110 78
Tax on gross receipts of insurance companies	4,450 98
Redemption of forfeited lands	593 68
Sale of forfeited lands	387 89
Sale of unappropriated lands	5 36
Total receipts into the School Fund	$ 17,958 40

RECAPITULATION.	
State Fund	$ 437,357 66
General School Fund	229,814 38
The School Fund	17,958 40
Total receipts	$ 685,130 44

TABLE J.

Disbursements for the Fiscal Year Ending September 30, 1881.

STATE.	Amount.
Salary of Governor	$ 2,700 00
Salary of Secretary of State	1,000 00
Salary of Auditor	2,000 00
Salary of Treasurer	1,400 00
Salary of Attorney Generat	1,205 65
Salary of State Librarian	1,100 00
Salary of Secretary to Governor	1,085 00
Salary of Clerk to Secretary of State	1,000 00
Salary of Clerk to Treasurer	1,200 00
Salary of Clerks in Auditor's office	5,475 00
Salary of Clerk Supreme Court of Appeals	1,000 00
Salary of Janitor	1,083 34
Salary of Keeper of Rolls	375 00
Salary of Vaccine Agents	100 00
Salary of Superintendent Penitentiary	1,500 00
Salary of Commissary Penitentiary	1,000 00
Salary ol Clerk Penitentiary	1,091 65
Salary of Judges Supreme Court of Appeals	9,328 08
Salary of Judges Circuit Court	21,838 33
Criminal charges	32,559 81
Lunatics in jail	12,247 12
Public printing and supplying stationery	22,992 74
Contingent expenses Courts	1,307 75
Pay of teachers at University	8,500 00
Mileage of judges	2,069 10
Contingent expenses Secretary of State's office	711 66
Contingent expenses Treasurer's office	263 28
Civil Contingent Fund	8,786 27
Contingent expenses Auditor's office	1,139 63
Returns of delinquent taxes to counties and districts	9,502 08
Contingent expenses Adjutant General's office	254 18
Contingent expenses Library	42 25
Support of convicts and pay of guards at Penitentiary	12,000 00
Current expenses Institution Deaf, Dumb and Blind	20,500 00
Contingent expenses Attorney General's office	1,033 01
Insurance on Institution Deaf, Dumb and Blind	450 00
Pay of special judges	960 00
Return of Railroad taxes to counties and districts	15,902 25
Expenses of civil suits	896 15
To pay Presidential Electors	289 60
Current expenses Hospital for Insane	61,000 00
Refunding overpaid taxes	298 42
Loan to the State	31,247 52
Per diem of attaches of Senate	3,313 00
Mileage members of Senate	1,195 60
Per diem of Senators	6,174 00
Mileage members of House of Delegates	2,985 90
Per diem of attaches of House of Delegates	5,168 00
Per diem of members of House of Delegates	16,424 00
Expenses of Board of Regents Normal Schools	10 41
Aiding in constructing turnpike from Helvitia, &c	500 00
Defraying expenses of boundary line Virginia and West Virginia	22 20
Contingent expenses of House of Delegates	929 75
To pay expenses railroad committee witnesses	785 00
Expenses of Boundary Commission Pennsylvania and West Virginia	900 00
For Stone at Penitentiary	432 50
Contingent expenses of Senate	636 93
Pay of Janitor during session of Legislature	189 00
Printing Constitutional Amendments	4,850 00
Ventilating Supreme Court room	35 00
Expenses of Fish Commissioners	1,500 00
Contingent expenses at University	3,050 00
Salary of clerk to Attorney General	575 00
Salary of physician at Penitentiary	458 34
For support of Normal School and its br..nches	6,732 00
Transportation indigent pupils Deaf, Dumb and Blind	500 00
Furniture for Treasurer's office	198 20
Furniture for House of Delegates	807 96
Refunding taxes erroneously assessed	2 80
Insurance on cell-building and shops Penitentiary	1,500 00
Library at University	300 00
Cases for office of clerk of House of Delegates	100 00
To pay gas-fix, tubs, sinks, &c., Hospital Insane	8,139 52

TABLE J.—Contiuued.

STATE	Amount.
Grading, filling and ornamenting grounds Hospital Insane	$ 2,000 00
For library and purchase of instruments Hospital Insane	200 00
Interest on money borrowed of School Fund	27,827 00
For vault door and cases for Auditor's office	200 00
To pay the First Bat. W. Va. Volunteers	1,339 23
To pay commissioners to assess railroad property	420 45
To pay judgment of Benjamin E Wallace	185 83
Repairs Hospital fence and roofing engine house and stable	3,500 00
For relief of James W. Glenn	85 00
For relief of Joseph Lockhart	202 46
To purchase and put into position new boiler Hospital Insane	1,200 00
Printing and binding Supreme Court Reports	2,459 00
To pay S H Smith	150 00
Per diem of Revisory Committee	820 00
For copying War Records	247 95
For State Board of Health	483 12
For furniture of Hospital Insane	3,500 00
For support of Normal School and branches, Storer College	126 00
	$ 413,791 02

GENERAL SCHOOL.

Distribution General School Fund to counties	$ 254,621 43
Salary of County Superintendents	7,262 50
Printing	2,671 43
Salary of State Superintendent of Free Schools	1,500 00
Salary of clerk of State Superintendent	1,000 00
Contingent expenses of School office	772 33
Refunding overpaid taxes	2 91
Traveling expenses of State Superintendent	350 00
Refunding taxes erroneously assessed	1 40
To pay Institute Instructors	500 00
	$ 268 782 00

THE SCHOOL

Taxes erroneously assessed	$ 21 77
Expenses of suits	33 75
	$ 55 52

RECAPITULATION.

State	$ 413,791 02
General School	268,782 00
The School	55 52
	$ 682,628 54

TABLE K.

Abstract of Receipts at the Treasury from all Sources During the Fiscal Year Ending September 30, 1882.

STATE FUND.

State tax for 1880	$ 19,600 24
State tax for 1881	243,872 85
State tax for 1879	335 58
State tax for 1877	77 56
State tax for 1879	107 06
State tax for 1859	1,233 00
State tax for 1882	10,462 77
License tax for 1880	1,795 50
License tax for 1881	29,535 54
License tax for 1877	80 24
License tax for 1882	68 10
Delinquent county taxes from lands redeemed at the Auditor's office	12,196 17
Delinquent district taxes from lands redeemed at the Auditor's office	13,152 09
Interest on deposits of public funds	2,446 93
Sale of books	2,235 31
State Board of Health	565 00
Railroad taxes, State	12,060 14
Railroad taxes, county and district	33,705 06
Railroad taxes, municipal corporations	5,903 36
Dividend on stock Fairmont and Palatine Bridge Company	1,200 00
Tax on seals	158 11
Refunding amount overpaid B. W. Burly as page of Senate	12 00
Loan to the State for State purposes	110,000 00
Total receipts into the State Fund during the fiscal year	$ 510,802 61

GENERAL SCHOOL FUND.

General school tax for 1877	$ 9,776 07
General school tax for 1879	12,530 90
General school tax for 1880	56,379 57
General school tax for 1874	37 00
General school tax for 1881	155,615 02
General school tax for 1876	599 47
General school tax for 1872	120 00
General school tax for 1878	2,103 37
General school tax for 1882	1,000 00
Fines for 1877-78	427 69
Fines for 1880	1,348 00
Fines for 1881	1,643 43
Fines for 1882	1,438 67
Fines for 1874	35 00
Fines for 1879	10 01
Interest on deposits of public funds	2,446 67
Interest on bonds held by Board of School Fund	7,152 50
Railroad tax	6,030 06
Dividend on stock held by Board of School Fund	11,800 00
Sale of claim of the State against the Merchants' Bank of Charleston	20,427 25
Interest on money borrowed of the School Fund	7,650 69
Total receipts into the General School Fund during the fiscal year	$ 298,571 47

THE SCHOOL FUND.

Sale of delinquent lands	$ 8,876 61
Sale of unappropriated lands	365 00
Redemption of delinquent lands redeemed at the Auditor's office	4,885 14
Sale and redemption of forfeited lands	17,883 42
Redemption of school lands	25 08
Tax on gross amount of premiums	3,820 70
Dividend on stock held by the Board of the School Fund	2,331 50
Total receipts into the School Fund during the fiscal year	$ 33,189 45

RECAPITULATION.

Receipts into the State Fund during the fiscal year	$ 510,802 61
Receipts into the General School Fund during the fiscal year	298,571 47
Receipts into the School Fund during the fiscal year	33,189 45
Aggregate receipts into the Treasury during the fiscal year	$ 842,563 53

TABLE L.

Statement Showing the Disbursements for the Fiscal Year Ending September 30, 1882.

STATE FUND.

Salary of Governor	$ 2,250 00
Salary of Secretary of State	1,000 00
Salary of Auditor	2,000 00
Salary of Treasurer	1,400 00
Salary of Attorney General	1,894 35
Salary of State Librarian	1,100 00
Salary of secretary to the Governor	916 66
Salary of clerk to Secretary of State	1,200 00
Salary of clerks in the Auditor's office	5,602 00
Salary of clerk in Treasurer's office	1,200 00
Salary of clerk in Attorney General's office	1,000 00
Salary of Janitor	1,000 00
Salary of Vaccine agents	150 00
Salary of Superintendent of the Penitentiary	1,500 00
Salary of Commissary of the Penitentiary	999 99
Salary of clerk at Penitentiary	1,008 35
Salary of Judges of the Supreme Court of Appeals	7,815 26
Salary of Judges of the Circuit Court	25,350 00
Mileage of judges	2,256 80
Civil Contingent Fund	6,587 40
Contingent expenses of Auditor's office	2,089 18
Support of Normal School and branches, Storer College	474 25
Public printing	19,990 42
Current expenses of the Institution for Deaf, Dumb and Blind	27,000 00
Lunatics in jail	13,598 72
Criminal charges	42,181 58
Contingent expenses of the office of Secretary of State	800 00
Supplying stationery and printing paper	14,000 00
Contingent expenses of State Library	40 93
Current expenses of the Hospital for Insane	71,000 00
For copying War Records	751 99
Publishing Constitutional Amendments	5,262 50
Expenses of civil suits and pay of State agents	751 54
Contingent expenses of Attorney General's office	163 10
Salary of special judges	880 00
Support of convicts and pay of guards at Penitentiary	8,000 00
Contingent expenses of Treasurer's office	183 58
Contingent expenses of courts	1,433 49
Salary of physician at Penitentiary	500 00
Contingent expenses of Adjutant General's office	98 52
Delinquent county and district taxes returned to counties	30,568 61
Expenses of Regents University	500 00
Salary of teachers at University	8,026 63
Purchase of books for State Library	487 75
State Board of Health	1,280 05
Printing and binding Supreme Court Reports	3,401 65
Salary of clerk to Supreme Court of Appeals	1,000 00
Further construction Capitol Building at Charleston	28,732 62
Per diem members House of Delegates	20,194 00
Refunding overpaid taxes	132 31
To pay for improvements to fish hatchery	500 00
Pay of Janitor during session of the Legislature	231 00
Return of railroad taxes to municipal corporations	6,728 42
Salary of Keeper of the Rolls	225 00
For purchase and distribution vaccine virus	226 50
Pay of loan to the State and interest	52,416 66
Mileage of members of Senate	913 60
Mileage of members of House of Delegates	2,393 50
Per diem of members of Senate	7,546 00
Per diem of attaches of Senate	4,039 00
Per diem of attaches of House of Delegates	6,347 00
Return of railroad taxes to counties and districts	27,128 47
Relief of William J Grantham	30 65
Expenses of joint committee to investigate Hospital Insane	403 88
Contingent expenses of House of Delegates	1,891 69
Contingent expenses of Senate	1,156 79
To pay C. A Swartz	42 00
Insurance on Capitol Building at Wheeling	1,500 00
Insurance on State Library	300 00
Insurance on Normal School Building	475 00
To pay W. J. Johnston	46 98

TABLE L—Continued.

STATE FUND.

For support of Normal School and branches	8,000 00
To pay expenses of military to and civil officers in Fayette county	561 51
Current expenses W. Va. University	3,000 00
Insurance on W. Va. University	500 00
Expenses of quarantine	611 00
To pay F. M White for services as special agent	1,384 34
To pay counsel in case of C. & O. Railway against Jos. S. Miller, Auditor	500 00
For library at University	500 00
To pay Z T. Chenowith	934 75
For building gas works at Hospital for Insane	2,000 00
Transportation of patients to Hospital for Insane for year 1881	1,890 57
Repairs on Hospital for Insane	3,000 00
For chairs, blankets, &c, for Hospital for Insane	1,000 00
Fencing grounds Hospital Insane	1,000 00
New water pipe Hospital for Insane	800 00
Repairing spouting and roof for Hospital Insane	185 00
Repairs of Marshall College	500 00
To pay interest on money borrowed of the School Fund	7,650 69
Transportation of Indigent pupils Deaf, Dumb and Blind	650 00
Relief of J. G Vandervort	$ 50 00
To pay Adam G. Hamrick and Currence Gregory	255 00
Furniture and repairs to Penitentiary building	1,000 00
Salary of chaplain at Penitentiary	150 00
For labratory at University	2,500 00
Repairs of Fairmont Normal School building	200 00
Repairs of West Liberty Normal School building	200 00
Taxes refunded to Hugh Evans, Jr	201 11
Expenses Regents Normal Schools	171 94
Taxes erroneously assessed	5 00
Purchase of boiler for Institution D, D. & Blind	1,000 00
Pay Martinsburg Light Artillery Company	357 75
Purchase of books for law library at Charlestown	774 50
Repairs of Concord Normal School building	200 00
Insurance on Capitol building at Charleston	675 00
Pay of commissioners to reassess the value of real estate	250 00
Total disbursements out of State Fund during the fiscal year	$ 526,454 53

THE GENERAL SCHOOL FUND.

Distribution of General School Fund to counties	$ 194,667 13
Salary of county superintendents	10,441 65
Salary of State Superintendent	1,500 00
Salary of clerk to State Superintendent	1,000 00
Contingent expenses of school office	1,298 95
Printing for school office	4,180 96
Overpaid taxes	582 53
Merchants' Bank of Charleston	20,427 25
Taxes erroneously assessed	2 50
Taxes refunded to H. Evans	80 44
Pay of Institute Instructors	500 00
Total disbursements out of General School Fund during fiscal year	$ 234,681 46

THE SCHOOL FUND.

Investment of the School Fund	$ 36,325 00
Expenses Board of the School Fund	151 07
Total disbursements out of the School Fund	$ 36,476 07

RECAPITULATION.

Total disbursements out of the State Fund during the fiscal year	$ 526,454 53
Total disbursements out of the General School Fund during the fiscal year	234,681 46
Total disbursements out of the School Fund during the Fiscal year	36,476 07
Aggregate disbursements from the Treasury for the year	$ 797,612 06

TABLE M.

Statement Showing Balances Unexpended at Close of Fiscal Year Ending September 30, 1882, on Appropriations Made at the Last Session of the Legislature.

Civil contingent fund	$ 1,412 60
Lunatics in jail	8,401 28
Criminal charges	17,818 58
Contingent expenses State Library	59 07
Current expenses of Hospital for Insane	5,000 00
Expenses of civil suits	448 46
Contingent expenses of Attorney-General's office	36 90
Contingent expenses of Treasurer's office	116 42
Contingent expenses of courts	566 51
Contingent expenses of Adjutant-General's office	101 48
To purchase books for State Library	511 25
Printing and binding Supreme Court reports	198 35
Further construction of Capitol building at Charleston	21,267 38
For purchase and distribution of vaccine virus	373 50
Current expenses of West Virginia University	1,000 00
Expenses of quarantine	389 00
Expenses of Regents Normal Schools	128 06
To purchase books for law library at Charlestown	225 50
Commissioners to reassess value of real estate	17,750 00
Erroneous assessments	492 50
Refunding overpaid taxes	1,867 69
	$ 73,164 63

TABLE N.

Estimated Probable Receipts at the Treasury During the Fiscal Year Ending September 30, 1883.

ON WHAT ACCOUNT.	Gen. State purposes.	Gen. School purposes.	School Fund.	Aggregate.
State tax for 1882	$ 246,000 00	$ 155,000 00	$	$ .....
State tax for 1881 and former years	25,000 00	65,000 00	.....	.....
License tax for 1882	43,000 00	.....	.....	.....
License tax for 1881 and former years	2 500 00	.....	.....	.....
Interest on deposits of public funds	2,500 00	2,500 00	.....	.....
Dividends on State stock in Fairmont and Palatine Bridge Company	600 00	.....	.....	.....
Tax on Seals	50 00	.....	.....	.....
Delinquent county taxes from lands redeemed at the Auditor's office	8,000 00	.....	.....	.....
Delinquent district taxes from lands redeemed at the Auditor's office	7,000 00	.....	.....	.....
County and district assessed on railroad comp's	38,000 00	.....	.....	.....
Sale of books	1,500 00	.....	.....	.....
Fines for 1882	.....	2,500 00	.....	.....
Fines for 1881 and former years	.....	1,500 00	.....	.....
Dividends on stock held by the Board of the School Fund	.....	12,000 00	.....	.....
Interest on bonds and stock held by the Board of School Fund	.....	17,750 00	.....	.....
Delinquent State taxes from lands redeemed at the Auditor's office	.....	.....	2.000 00	.....
Sales of delinquent lands for State purposes	.....	.....	3,000 00	.....
Tax on gross receipts of insurance companies	.....	.....	4,000 00	.....
Sales of school lands and forfeited lands redeemed of circuit courts	.....	.....	15,000 00	.....
	$ 374,150 00	$ 256,250 00	$ 24,000 00	$ 654,400 00

TABLE O.

Estimated-Probable Receipts at the Treasury During the Fiscal Year Ending September 30, 1884.

ON WHAT ACCOUNT.	Gen'l State Purposes.	Gen. School Purposes.	School Fund.	Aggregate
State tax for 1883	$ 271,000 00	$ 167,000 00		
State tax for 1882 and former years	20,000 00	65,000 00		
License tax for 1883	43,000 00			
License tax for 1882 and former years	2,000 00			
Interest on deposits of public funds	2,700 00	2,700 00		
Dividend on State stock in Fairmont and Palatine Bridge Co	600 00			
Tax on seals	50 00			
Delinquent county taxes from lands redeemed at the Auditor's office	9,000 00			
Delinquent district taxes from lands redeemed at the Auditor's office	8,000 00			
County and district taxes assessed on railroad companies	88,000 00			
Sale of books	1,500 00			
Fines for 1883		2,500 00		
Fines for 1882 and former years		2,000 00		
Dividends on stock held by the Board of School Fund		12,000 00		
Interest on bonds and stock held by the Board of the School Fund		19,850 00		
Delinquent State taxes from lands redeemed at the Auditor's office			3,000 00	
Sales of delinquent lands for State purposes			2,000 00	
Tax on gross receipts of insurance companies			4,000 00	
Sales of school lands and forfeited lands redeemed of circuit courts			15 000 00	
Total	$ 395,850 00	$ 271,050 00	$ 24,000 00	$ 690,900 00

TABLE P.

Estimated Probable Charges on the Treasury During the Fiscal Years Ending September 30, 1883, *and September* 30, 1884.

ON WHAT ACCOUNT.	1883	1884.
For per diem and mileage of members and attaches of the Legislature	$ 29,000 00	$ .....
For contingent expenses of Legislature	1,500 00	.....
For salary of the Governor	2 700 00	2,700 00
For salary of the Secretary of State	1,000 00	1,000 00
For salary of the Auditor	2,000 00	2,000 00
For salary of the Treasurer	1,400 00	1,400 00
For salary of the Attorney General	1,300 00	1,300 00
For salary of the State Librarian and ex-officio Adjutant General	1,100 00	1,100 00
For salary of the Janitor	1 000 00	1,000 00
For salary of the private secretary to the Governor	1,000 00	1,000 00
For salary of the clerk to the Treasurer	1,200 00	1,200 00
For salary of the clerks in the Auditor's office	6,000 00	6,000 00
For salary of the clerk of the Supreme Court of Appeals	1 000 00	1,000 00
For salary and mileage of judges	36,000 00	36,000 00
For salary of the Keeper of the Rolls	300 00	300 00
For salary of the Vaccine Agents	150 00	150 00
For salary of the Superintendent of the Penitentiary	1,500 00	1,500 00
For salary of the commissary of the Penitentiary	1,000 00	1,000 00
For salary of clerk of the Penitentiary	1,000 00	1,000 00
For support of convicts at Penitentiary and pay of guards	8,000 00	6,000 00
For Criminal Charges	53,000 00	53,000 00
For expenses of lunatics in jail	10,000 00	8,000 00
For expenses of Regents of the West Va University	500 00	500 00
For pay of teachers of the West Va. University	8,000 00	8,000 00
For current expenses of the Institution for the Deaf, Dumb and Blind	26,000 00	26,000 00
For transportation of indigent pupils to D., D. & B. Institution	300 00	300 00
For current expenses of Hospital for the Insane	71,000 00	71,000 00
For Civil Contingent Fund	8,000 00	8,000 00
For contingent expenses of the Auditor's office	1,500 00	1,500 00
For contingent expenses of the Treasurer's office	300 00	300 00
For contingent expenses of the Attorney General's office	200 00	200 00
For contingent expenses of the Secretary of State's office	800 00	800 00
For contingent expenses of State Library	200 00	200 00
For refunding overpaid taxes	2,000 00	2,000 00
For refunding taxes erroneously assessed	500 00	500 00
For refunding delinquent county and district taxes to counties	14,000 00	17,000 00
For refunding county and district railroad taxes	38,000 00	38,000 00
For public printing and binding and for supplying stationery	20,000 00	20,000 00
For printing and binding Supreme Court Reports	3 600 00	3,600 00
For contingent expenses of courts	2,000 00	2,000 00
For per diem of Janitor during the session of the Legislature	135 00	.....
For expenses of civil suits and commissions to State agents	1,000 00	1,000 00
Pay of interest on State bonds held by Board of the School Fund	7,650 69	7,650 69
To pay for assistance in Attorney General's office	1,000 00	1,000 00
Transportation of patients to Hospital for the Insane	4,500 00	4,500 00
To pay balance on cost of rebuilding shops at Penitentiary	3,047 25	.....
	$ 378,382 92	$ 338,700 69

TABLE Q.

Delinquent Lists Allowed the Sheriffs of the Several Counties for 1880 *and* 1881.

COUNTIES.	DELINQUENCIES AS ALLOWED BY COUNTY COURTS FOR 1880.				
	GENERAL STATE PURPOSES.				
	Real Estate.	Personal Property.	Improperly Charged.	License.	Total.
Barbour	$ 25 86	$ 13 19	$ 14 52	$	$ 53 57
Berkeley	42 29	60 61	13 95	.....	116 85
Boone	40 74	8 34	7 07	.....	56 15
Braxton	353 68	32 53	609 91	.....	996 12
Brooke	.....	6 00	.....	.....	6 00
Cabell	70 35	31 24	14 60	.....	116 19
Calhoun	140 68	11 00	7 02	.....	158 70
Clay	205 29	4 36	1 11	.....	210 76
Doddridge	293 76	33 30	.....	.....	327 06
Fayette	184 55	26 99	18 45	.....	229 99
Gilmer	117 07	9 25	12 45	.....	138 77
Grant	7 56	7 93	4 37	.....	19 86
Greenbrier	3 67	24 62	8 16	.....	36 45
Hampshire	9 49	15 96	2 31	.....	27 76
Hancock	5 06	6 26	41	.....	11 73
Hardy	2 00	2 82	5 64	.....	10 46
Harrison	15 38	83 46	65 79	.....	164 63
Jackson	201 60	26 00	86 52	.....	314 12
Jefferson	.....	77 73	11 91	.....	89 64
Kanawha	838 02	189 28	174 68	.....	1,201 98
Lewis	25 14	51 70	113 43	.....	190 27
Lincoln	239 99	30 42	7 77	.....	278 18
Logan	313 38	7 06	2 75	.....	323 19
Marion	9 96	42 31	7 28	.....	59 55
Marshall	1 49	17 21	7 24	.....	25 94
Mason	8 39	65 04	22 87	.....	96 30
Mercer	12 02	10 97	20	.....	23 19
Mineral	6 28	11 18	17 70	.....	35 16
Monongalia	3 08	18 48	4 46	.....	26 02
Monroe	53 32	23 16	7 19	.....	83 67
Morgan	9 84	11 59	.....	.....	21 43
McDowell	602 18	1 79	1 83	.....	605 80
Nicholas	112 42	7 28	10 25	.....	129 95
Ohio	.....	205 70	.....	.....	205 70
Pendleton	2 30	2 51	.....	.....	4 81
Pleasants	69 19	3 78	5 73	.....	78 70
Pocahontas	19 65	1 27	.....	.....	20 92
Preston	39 48	17 95	3 69	.....	61 12
Putnam	38 88	18 47	1 10	.....	58 45
Raleigh	288 90	5 40	8 39	.....	302 69
Randolph	169 14	4 64	3 51	.....	177 29
Ritchie	97 27	29 86	6 38	.....	133 51
Roane	60 11	10 22	8 41	.....	78 74
Summers	40 75	8 50	22 79	.....	72 04
Taylor	17 36	43 90	56 08	.....	117 34
Tucker	38 71	1 10	1 20	.....	41 01
Tyler	13 97	34 59	7 05	.....	55 61
Upshur	28 93	12 02	.....	.....	40 95
Wayne	53 31	24 91	79 30	.....	157 52
Webster	146 98	90	35	.....	148 23
Wetzel	106 17	16 12	37 51	120 00	279 80
Wirt	89 29	76 45	.....	.....	165 74
Wood	77 02	83 57	2 29	.....	162 88
Wyoming	681 04	2 99	4 67	.....	688 70
Total	$ 6,032 99	$ 1,573 91	$ 1,510 29	$ 120 00	$ 9,237 19

TABLE Q—Continued.

COUNTIES.	DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1880.					
	GENERAL SCHOOL PURPOSES.					
	Real Estate.	Personal Property.	Capitation.	Improperly Charged.	Total	Total State & School.
Barbour	$ 12 98	$ 7 80	$ 267 00	$ 7 28	$ 295 06	$ 348 63
Berkeley	21 30	30 20	843 00	6 98	901 48	1,018 33
Boone	20 09	4 86	136 00	3 55	164 50	220 65
Braxton	176 86	16 61	310 00	305 02	808 49	1,804 61
Brooke	.....	3 07	127 00	.....	130 07	136 07
Cabell	35 21	15 83	515 00	7 29	573 33	689 52
Calhoun	70 24	5 57	154 00	3 50	233 31	392 01
Clay	102 67	2 19	63 00	55	168 41	379 17
Doddridge	145 82	17 06	410 00	.....	572 88	899 94
Fayette	92 40	13 36	671 00	9 26	786 02	1,016 01
Gilmer	51 03	4 61	147 00	6 29	216 93	355 70
Grant	3 76	4 03	62 00	2 19	71 98	91 84
Greenbrier	1 83	14 53	431 00	4 08	451 44	487 89
Hampshire	4 76	7 36	266 00	1 16	279 28	307 04
Hancock	2 53	3 17	129 00	20	134 90	146 63
Hardy	1 01	1 50	63 00	2 83	68 34	78 80
Harrison	7 70	41 49	830 00	32 73	911 92	1,076 55
Jackson	110 70	13 57	480 00	43 10	647 37	961 49
Jefferson	.....	38 61	1,074 00	5 97	1,118 58	1,208 22
Kanawha	417 28	94 90	2,601 00	87 42	3,200 60	4,402 58
Lewis	12 56	25 99	265 00	56 71	360 26	550 53
Lincoln	120 40	15 20	268 00	3 89	407 49	685 67
Logan	157 16	3 65	113 00	1 36	275 17	598 36
Marion	5 0	21 77	322 00	3 71	352 53	412 08
Marshall	75	8 56	332 00	3 62	344 93	370 87
Mason	4 21	32 79	982 00	11 46	1,030 46	1,126 76
Mercer	6 00	5 45	214 00	10	225 55	248 74
Mineral	3 13	5 68	126 00	8 99	143 80	178 96
Monongalia	1 58	9 39	202 00	2 25	215 22	241 24
Monroe	26 80	11 54	246 00	3 58	287 92	371 59
Morgan	4 91	5 94	177 00	.....	187 85	209 23
McDowell	301 38	94	37 00	92	340 24	946 04
Nicholas	56 17	3 74	170 00	5 10	235 01	364 96
Ohio	.....	102 35	2,416 00	.....	2,518 35	2,724 05
Pendleton	1 18	1 50	84 00	.....	86 68	91 49
Pleasants	34 57	2 02	43 00	2 87	82 46	161 16
Pocahontas	9 76	64	51 00	.....	61 40	82 32
Preston	19 70	8 33	357 00	1 85	386 88	448 00
Putnam	19 45	9 37	381 00	55	410 37	468 82
Raleigh	144 44	2 17	146 00	4 19	296 80	599 49
Randolph	84 65	2 43	155 00	1 79	243 87	421 16
Ritchie	48 68	14 44	422 00	3 20	488 32	621 83
Roane	29 59	5 66	183 00	3 41	221 66	300 40
Summers	20 38	4 47	241 00	11 42	277 27	349 31
Taylor	8 78	21 48	245 00	28 04	303 30	420 64
Tucker	19 36	57	24 00	60	44 53	85 54
Tyler	6 98	17 57	307 00	5 53	337 08	392 69
Upshur	14 53	6 91	160 00	.....	181 44	222 39
Wayne	24 20	12 97	311 00	39 66	387 83	545 35
Webster	73 12	47	12 00	18	85 77	234 00
Wetzel	53 10	8 37	445 00	19 02	525 49	805 29
Wirt	44 57	38 41	283 00	.....	365 98	531 72
Wood	38 56	41 30	1,139 00	1 13	1,219 99	1,382 87
Wyoming	340 56	1 57	41 00	2 38	385 51	1,074 21
Total	$ 3,022 43	$ 793 96	$ 20,479 00	$ 756 91	$ 25,052 30	$ 34,289 49

TABLE Q—Continued.

COUNTIES.	DELINQUENCIES AS ALLOWED BY COUNTY COURTS FOR 1880. GENERAL SCHOOL PURPOSES. Real Estate.	Personal Property.	Improperly Charged.	License.	Total.
Barbour	18 42	$ 19 97	$ 15 51	$	$ 53 90
Berkeley	51 38	38 26	39 42	.....	129 06
Boone	8 15	8 53	.....	.....	16 68
Braxton	514 00	8 56	55 99	.....	578 55
Brooke	.....	11 49	.....	.....	11 49
Cabell	57 51	29 61	6 71	.....	93 83
Calhoun	106 79	11 14	6 85	.....	124 78
Clay	38 06	2 90	.....	.....	40 96
Doddridge	80 71	32 06	226 22	.....	338 99
Fayette	253 02	41 06	6 04	.....	300 12
Gilmer	56 24	17 22	9 79	.....	83 25
Grant	6 16	7 68	.....	.....	13 84
Greenbrier	.....	34 42	10 46	.....	44 88
Hampshire	3 93	17 26	88	.....	22 07
Hancock	1 46	10 51	.....	.....	11 97
Hardy	87	3 15	68	.....	4 70
Harrison	6 56	101 32	49 70	.....	157 58
Jackson	26 22	38 37	23 48	25 00	113 07
Jefferson	60	78 53	13 80	.....	92 98
Kanawha	603 58	154 08	173 86	.....	931 52
Lewis	85 19	23 80	85 63	.....	194 62
Lincoln	201 71	11 69	16 10	.....	229 50
Logan	320 44	9 47	4 02	.....	333 93
Marion	20 69	47 17	.....	.....	67 86
Marshall	.....	46 73	.....	.....	46 73
Mason	8 03	65 76	82 63	.....	156 42
Mercer	12 52	7 12	1 8	.....	21 47
Mineral	4 08	13 39	7 10	.....	24 57
Monongalia	.....	8 38	1 11	.....	9 49
Monroe	38 98	23 51	12 72	.....	75 21
Morgan	13 03	11 68	4 6	25 0	54 32
McDowell	607 96	3 16	7 44	.....	618 56
Nicholas	131 25	18 26	30 73	.....	180 24
Ohio	.....	140 48	.....	.....	140 48
Pendleton	4 42	1 33	81	.....	6 59
Pleasants	54 61	20 13	2 5.	.....	77 81
Pocahontas	34 79	5 20	.....	.....	39 99
Preston	36 98	23 83	10 81	.....	71 62
Putnam	26 27	13 5.	10	.....	89 95
Raleigh	272 57	8 15	.....	.....	280 72
Randolph	157 40	5 34	175 73	.....	338 47
Ritchie	58 77	27 26	76	2 00	88 78
Roane	77 84	20 27	9 9	.....	108 03
Summers	6 04	20 2	4 2	.....	30 59
Taylor	68 96	45 26	42 5	.....	156 72
Tucker	80 82	2 [illegible]	.....	.....	82 [illegible]
Tyler	8 15	17 66	5 3.	.....	31 13
Upshur	16 14	13 00	.....	.....	29 14
Wayne	53 46	28 00	56 21	.....	137 67
Webster	507 [illegible]	1 84	.....	.....	508 80
Wetzel	117 50	16 88	12 22	.....	146 61
Wirt	66 71	16 12	3 09	.....	85 92
Wood	60 36	91 48	12 3	100 0	264 18
Wyoming	645 03	2 73	2 0	.....	649 80
Total	$ 5,631 82	$ 1,476 99	$ 1,232 1[illegible]	$ 152 0[illegible]	$ 8,492 91

TABLE Q.—Continued.

COUNTIES.	DELINQUENCIES AS ALLOWED BY COUNTY COURTS FOR 1881.							
	GENERAL SCHOOL PURPOSES.							
	Real Estate.	Personal Property.	Capitation.	Improperly Charged.	Total.	Total State and School.	Increase.	Decrease.
Barbour	$ 9 21	$ 10 08	$ 191 00	$ 7 77	$ 218 06	$ 271 96	$	$ 76 67
Berkeley	25 74	19 45	563 00	19 72	627 91	756 97	.....	261 36
Boone	4 08	4 30	98 00	.....	106 38	123 06	.....	97 59
Braxton	237 78	5 37	192 00	27 99	463 14	1,041 69	.....	762 92
Brooke	.....	5 87	151 00	.....	156 87	168 36	32 29	.....
Cabell	28 81	14 80	409 00	3 35	455 96	549 79	.....	139 73
Calhoun	53 46	5 61	143 00	3 47	205 54	330 32	.....	61 69
Clay	19 05	1 45	39 00	.....	59 50	100 46	.....	278 71
Doddridge	40 49	7 42	352 00	118 15	518 06	852 05	.....	47 89
Fayette	126 01	20 29	833 00	3 02	982 32	1,282 44	266 43	.....
Gilmer	28 20	8 75	155 00	4 93	196 88	280 13	.....	75 57
Grant	3 08	3 89	102 00	.....	108 97	122 81	30 97	.....
Greenbrier	.....	17 52	353 00	5 23	375 75	420 63	.....	67 26
Hampshire	1 98	8 50	236 00	44	246 92	268 99	.....	38 05
Hancock	72	5 29	154 00	.....	160 01	171 98	25 85	.....
Hardy	46	1 64	89 00	34	91 44	96 14	17 34	.....
Harrison	3 29	53 57	1,023 00	24 92	1,104 78	1,262 36	185 81	.....
Jackson	13 16	19 93	540 00	11 74	584 83	697 90	.....	263 59
Jefferson	30	40 03	961 00	6 90	1,008 23	1,101 21	.....	107 01
Kanawha	301 98	79 25	1,678 00	87 08	2,146 31	3,077 83	.....	324 75
Lewis	42 53	12 15	299 00	42 82	396 50	591 12	40 59	.....
Lincoln	100 91	5 99	191 00	7 42	305 32	534 82	.....	150 85
Logan	160 39	4 90	126 00	2 02	293 31	627 24	28 88	.....
Marion	10 41	24 12	357 00	.....	391 53	459 39	47 31	.....
Marshall	.....	20 32	403 00	.....	423 32	470 05	99 18	.....
Mason	4 03	33 87	1,128 00	41 36	1,207 26	1,363 68	236 92	.....
Mercer	6 28	4 96	198 00	91	210 15	231 62	.....	17 12
Mineral	2 04	6 71	168 00	3 55	180 30	204 87	25 91	.....
Monongalia	.....	4 36	137 00	60	141 96	151 45	.....	89 79
Monroe	19 58	11 87	345 00	6 37	382 82	458 03	86 44	.....
Morgan	6 53	6 08	177 00	2 35	191 96	246 28	37 00	.....
McDowell	303 56	1 62	63 00	3 78	371 96	990 52	44 48	.....
Nicholas	66 26	9 16	253 00	15 41	343 83	524 07	159 11	.....
Ohio	.....	70 24	2,321 00	.....	2,391 24	2,531 72	.....	192 33
Pendleton	2 24	70	51 00	42	54 36	60 95	.....	30 54
Pleasants	27 34	10 12	132 00	1 34	170 80	248 11	86 95	.....
Pocahontas	17 14	2 62	45 00	.....	64 76	104 75	22 43	.....
Preston	18 44	11 39	271 00	5 41	306 24	377 86	.....	70 14
Putnam	14 18	6 87	319 00	08	340 13	380 03	.....	88 74
Raleigh	136 31	4 08	67 00	.....	207 39	488 11	.....	111 38
Randolph	78 83	2 65	98 00	87 81	267 29	605 76	184 60	.....
Ritchie	29 43	13 88	336 00	36	379 67	468 40	.....	153 43
Roane	38 96	10 64	321 00	5 00	375 60	483 63	183 23	.....
Summers	3 02	11 51	310 00	2 26	326 79	357 38	8 07	.....
Taylor	34 38	22 60	302 00	21 25	380 23	536 95	116 31	.....
Tucker	40 43	1 06	54 00	.....	95 49	178 31	92 77	.....
Tyler	4 07	9 30	201 00	2 66	217 03	248 16	.....	144 53
Upshur	8 06	6 44	139 00	.....	153 50	182 64	.....	39 75
Wayne	26 73	14 25	360 00	28 11	429 09	566 76	21 41	.....
Webster	253 64	89	36 00	.....	290 53	799 83	565 83	.....
Wetzel	58 77	9 06	433 00	6 13	506 96	653 57	.....	151 72
Wirt	33 45	9 11	177 00	1 55	221 11	307 03	.....	224 69
Wood	30 16	46 81	1,156 00	6 17	1,239 14	1,503 32	120 45	.....
Wyoming	322 52	1 42	46 00	1 04	370 98	1,020 78	.....	53 43
Total	$ 2,798 42	$ 744 76	$19,282 00	$ 616 23	$23,441 41	$31,934 32	$ 2,766 06	$ 5,121 23

TABLE R.

Showing the Several Subjects of Taxation, with the Amount of Taxes Assessed thereon for the Years 1881 *and* 1882, *by Counties.*

COUNTIES.	Number of Horses, Mules, Asses and Jennets.				Number of Cattle.				Number of Sheep.				Number of Hogs.				Number of carriages, vehicles, &c., not included in stock of merchants, &c, and as farming utensils			
	1881	1882	Incr	Decr.	1881	1882	Incr	Decr.	1881	1882	Incr.	Decr	1881	1882	Incr	Decr.	1881	1882	Incr.	Decr.
Barbour	2,913	3,026	113	.....	12,393	11,900	.....	493	9,257	9,203	.....	54	860	779	.....	81	609	635	26	.....
Berkeley	3,976	3,635	.....	341	5,807	5,452	.....	355	15,260	12,948	.....	2,312	2,188	1,898	.....	290	1,838	1,740	.....	98
Boone	919	882	.....	37	3,747	3,570	.....	177	3,090	2,424	.....	666	1,398	1,219	.....	179	195	208	13	.....
Braxton	2,175	2,135	.....	40	6,012	6 000	.....	12	7,429	7,446	47	.....	1,607	1,095	.....	512	306	333	27	.....
Brooke	1,303	1,273	.....	30	2,097	2,090	.....	7	22,121	30,758	8,637	.....	242	240	.....	2	800	807	7	.....
Cabell	2,037	2,008	.....	29	3,794	3,677	.....	117	2,472	2,246	.....	226	963	616	.....	347	767	899	132	.....
Calhoun	1,142	1.075	.....	67	2,549	2,624	75	.....	3,936	3,620	.....	316	548	345	.....	203	188	227	39	.....
Clay	589	573	.....	16	1,885	1,789	.....	96	2,708	2,589	.....	119	686	454	.....	232	34	42	8	.....
Doddridge	2,072	2,050	.....	22	5,267	6,370	1,103	.....	6,363	6,752	389	.....	497	532	35	.....	413	549	136	.....
Fayette	1,741	1,736	.....	5	4,496	4,103	.....	393	5,485	5,503	18	.....	1,671	1,089	.....	582	623	612	.....	11
Gilmer	1.789	1,690	.....	99	4,337	4,299	.....	38	5,304	4 957	.....	347	491	433	.....	58	354	345	.....	9
Grant	1 690	1,581	.....	109	6,998	6 805	.....	193	10,002	11,335	1,333	.....	1,631	1,312	.....	319	505	552	47	.....
Greenbrier	3 488	3,268	.....	220	1,2413	10,601	.....	1,812	18,106	15,824	.....	2,282	1,375	963	.....	412	347	759	412	.....
Hampshire	3,157	3,119	.....	38	7,285	7,359	74	.....	9,187	10,235	1,048	.....	1,213	763	.....	450	555	589	34	.....
Hancock	1,096	1,108	12	.....	2,040	1,978	.....	62	17,948	18,612	664		190	181	.....	9	748	808	60	.....
Hardy	2.100	2,001	.....	99	7,252	7,813	561	.....	6,930	6,838	.....	92	1,585	1,263	.....	322	279	314	35	.....
Harrison	5 283	5,269	.....	14	18,571	18,441	.....	130	29,193	29,961	768	.....	1,024	962	.....	62	1 849	2,019	170	.....
Jackson	3,554	3,243	.....	311	6,651	5,951	.....	700	9,278	8,980	.....	298	996	632	.....	364	1,116	1,142	26	.....
Jefferson	3,913	3,834	.....	79	5,742	5,764	22	.....	16,262	14,287	.....	1,975	3,085	2,351	.....	734	1,085	1,116	31	.....
Kanawha	3,869	3,766	.....	103	7 814	7,192	.....	622	4,715	4,617	.....	98	2,182	1,019	.....	1,163	1,437	1,661	224	.....
Lewis	3,165	3,272	107	.....	11,877	11,826	.....	51	15,012	14,074	.....	938	592	637	45	.....	526	555	29	.....
Lincoln	1.443	1,471	28	.....	4,025	4,275	250	.....	3,284	3,205	.....	79	1,782	1,581	.....	201	316	293	.....	23
Logan	1,242	1,272	30	.....	5,123	5,401	278	.....	4,104	3,908	.....	196	2,905	2 622	.....	283	88	116	28	.....
Marion	3,887	4,017	130	.....	10,065	11,032	967	.....	20,579	22,052	1,473	.....	1,439	1,522	83	.....	1,373	1,556	183	.....
Marshall	3,701	3,722	21	.....	7,421	7,500	79	.....	35,397	36,902	1,505	.....	1,190	923	.....	267	1,600	1,811	211	.....
Mason	4,051	3,722	.....	329	7,649	6,806	.....	843	6,583	5,511	.....	1,072	1,089	758	.....	331	1,632	1,564	.....	68
Mercer	1,646	1,647	1	.....	4,115	3,777	.....	338	5,736	6,447	711	.....	714	240	.....	474	309	304	.....	5
Mineral	1,561	1,537	.....	24	4,159	4,132	.....	27	5,513	6,100	587	.....	463	298	.....	165	720	764	44	.....
Monongalia	3,027	4,078	1,051	.....	8 952	12,212	3,260	.....	21,887	25,715	3,828	.....	1,410	1,488	78	.....	443	1,426	983	.....
Monroe	2,902	2,882	.....	20	10,024	8,674	.....	1,350	12,930	11,096	.....	1,834	803	498	.....	305	820	889	69	.....

TABLE R.—Continued.

COUNTIES.	Number of Horses, Mules, Asses and Jennets.				Number of Cattle.				Number of Sheep.				Number of Hogs.				Number of Carriages Vehicles, &c, not included in stock of merchants, &c., and as farming utensils			
	1881	1882	Incr.	Decr.	1881	1882	Incr.	Decr	1881	1882	Incr	Decr.	1881	1882	Incr	Decr	1881	1882	Incr	Decr.
Morgan	1,372	1,317	.....	55	2,329	2,530	201	.....	1,702	1,554	.....	148	495	441	.....	54	621	594	.....	27
McDowell	432	462	30	.....	1,542	1,728	186	.....	1 639	1,820	181	.....	1,231	934	.....	297	27	36	9	.....
Nicholas	1,615	1,624	9	.....	6 195	5,988	.....	207	8 087	8,612	525	.....	2,235	1,684	.....	551	328	425	97	.....
Ohio	2,760	2 795	35	.....	3 278	3,170	.....	108	32,361	31,068	.....	1 293	309	259	.....	50	1,803	1,973	170	.....
Pendleton	2,480	2,434	.....	46	7,826	8,599	773	.....	11.549	12,508	959	.....	2,397	1,721	.....	676	569	592	23	.....
Pleasants	1 243	1 178	.....	65	2 467	2 544	77	.....	1,973	2 177	204	.....	280	224	.....	56	439	481	42	.....
Pocahontas	1,718	1,572	.....	146	6.229	6,139	.....	90	10,068	10 639	571	.....	977	631	.....	346	449	413	.....	36
Preston	3 864	3,898	34	.....	10 771	10,860	89	.....	14,105	13,146	.....	959	1,148	993	.....	155	1,223	1,295	72	.....
Putnam	2,168	2,189	21	.....	3,572	3,457	.....	115	3,431	3,455	24	.....	820	483	.....	337	668	728	60	.....
Raleigh	1,406	1,478	72	.....	4 809	4,172	.....	637	5,066	6,038	72	.....	2,036	1 417	.....	619	227	271	44	.....
Randolph	1 988	1 957	.....	31	8,082	8,328	246	.....	7.929	8,985	1,056	.....	1,223	1,126	.....	97	400	424	24	.....
Ritchie	2 569	2,097	.....	472	7.463	6 358	.....	1,105	8,939	8 772	.....	167	659	384	.....	275	782	383	.....	399
Roane	2,704	2,688	.....	16	6,920	6 543	.....	377	12,628	11,973	.....	655	1,014	755	.....	259	575	601	26	.....
Summers	1,633	1,587	.....	46	4 075	3,972	.....	103	4 747	4 875	128	.....	840	592	.....	248	351	381	30	.....
Taylor	1,947	1,907	.....	40	6,383	6,441	58	.....	5,607	5 898	291	.....	591	496	.....	95	822	858	36	.....
Tucker	655	672	17	.....	1,725	1,693	.....	32	2 342	2,357	15	.....	378	247	.....	31	111	106	.....	5
Tyler	2 505	2,374	.....	131	5 885	5,840	.....	45	10 177	10,785	608	.....	774	577	.....	197	849	840	.....	9
Upshur	2 506	2,391	.....	115	9,892	9,637	.....	255	9,559	9,265	.....	294	767	790	23	.....	563	603	40	
Wayne	2,629	2,589	.....	40	8,466	6 798	.....	1,668	5,188	4,970	.....	218	2,611	2,066	.....	545	1,062	545	.....	517
Webster	657	664	7	.....	2,165	2,319	154	.....	2,904	3 063	159	.....	1,321	1,082	.....	239	62	83	21	.....
Wetzel	2 973	2,698	.....	275	6 193	6,307	114	.....	10 453	11,615	1,162	.....	1,343	924	.....	419	744	744	.....	.....
Wirt	1,396	1 394	.....	2	3,186	3 033	.....	153	4 068	3,465	.....	603	503	397	.....	106	450	463	13	.....
Wood	4,053	4,006	.....	47	7 299	7,058	.....	241	5,708	6 141	433	.....	963	757	.....	206	2,161	2,229	68	.....
Wyoming	656	721	65	.....	2,717	2,908	191	.....	2,901	3,342	441	.....	1,663	1,569	.....	99	77	122	45	.....
Total	123 360	121 584	1 783	3 559	330 029	325 827	8 758	12 952	520.102	531 698	28 837	17 241	63.402	49 362	264	14 304	37,238	39,825	3.794	1,207

TABLE R—Continued.

COUNTIES.	Number of Watches and Clocks not included in stock of merchants, &c.				Number of Pianofortes and Melodeons not included in stock of merchants, &c.				Value of Horses, Mules, Asses and Jennets.			
	1881	1882	Incr'se.	Decr'se	1881	1882	Incr'se	Decr'se	1881.	1882.	Increase.	Decrease.
Barbour	1,271	1,336	65	.....	49	59	10	....	$ 108 718 00	$ 111,526 00	$ 2,808 00	.....
Berkeley	1,723	1,920	197	.....	258	287	29	....	191,285 00	177,080 00	.....	$ 14,205 00
Boone	505	538	33	.....	4	4	.....	....	41,731 00	42,627 00	896 00	.....
Braxton	793	974	181	.....	22	28	6	.....	80,575 00	86,038 00	5,463 00	.....
Brooke	947	797	.....	150	172	175	3	.....	53 265 00	56 635 00	3 370 00	.....
Cabell	1,850	2,003	153	.....	143	175	32	.....	86 607 00	93,863 00	7,256 00	.....
Calhoun	501	555	54	.....	5	10	5	.....	46 236 00	46 662 00	426 00	.....
Clay	209	213	4	.....	.....	.....	.....	.....	19 603 00	19,741 00	138 00	.....
Doddridge	1,350	1,393	43	.....	50	50	.....	.....	86,871 00	92 425 00	5 554 00	.....
Fayette	1,386	1,757	371	.....	35	46	11	.....	70 931 00	72,091 00	1,160 00	.....
Gilmer	900	921	21	.....	29	26	.....	3	72,818 00	74 303 00	1,485 00	.....
Grant	799	799	.....	.....	10	13	3	.....	74,321 00	72,014 00	.....	2,307 00
Greenbrier	1,664	2,144	480	.....	96	116	20	.....	180,422 00	178,059 00	.....	2,363 00
Hampshire	1,446	1,577	131	.....	58	66	8	.....	162 295 00	171 590 00	9,295 00	.....
Hancock	1,028	1,129	101	.....	152	164	12	.....	58 730 00	60,665 00	1 935 00	.....
Hardy	1,072	1,120	48	.....	44	45	1	.....	98 264 00	107,333 00	9,069 00	.....
Harrison	1,105	1,025	.....	80	266	276	10	.....	253 940 00	285 620 00	31,680 00	.....
Jackson	1,305	899	.....	476	60	81	21	.....	151 969 00	151 205 00	.....	764 00
Jefferson	1,511	1,725	214	.....	241	273	32	.....	215,906 00	215,704 00	.....	202 00
Kanawha	3,033	2,224	.....	809	231	258	27	.....	151,230 00	154,295 00	3,065 00	.....
Lewis	667	676	9	.....	69	92	23	.....	135,275 00	158,705 00	23 430 00	.....
Lincoln	585	668	83	.....	.....	2	2	.....	61,563 00	65 783 00	4 220 00	.....
Logan	257	281	24	.....	1	4	3	.....	51,360 00	52,463 00	1,103 00	.....
Marion	2,676	3,542	866	.....	316	260	.....	56	195 093 00	227,252 00	32,159 00	.....
Marshall	1,229	552	.....	677	205	233	28	.....	146 920 00	221 380 00	74 460 00	.....
Mason	697	695	.....	2	182	195	13	.....	166 410 00	158,107 00	.....	8,303 00
Mercer	245	158	.....	87	6	7	1	.....	46,285 00	47,985 00	1,700 00	.....
Mineral	992	1,000	8	.....	101	123	22	.....	72 530 00	77,795 00	5 265 00	.....
Monongalia	692	2,190	1,498	.....	72	172	100	.....	206 452 00	220,693 00	14,241 00	.....
Monroe	988	1,083	95	.....	65	80	15	.....	127,590 00	139 800 00	12 210 00	.....
Morgan	772	910	138	.....	27	34	7	.....	68,369 00	67 049 00	.....	1,320 00
McDowell	49	74	25	.....	1	2	1	.....	14,201 00	17,089 00	2 888 00	.....
Nicholas	839	873	34	.....	3	4	1	.....	54 718 00	55,775 00	1,057 00	.....
Ohio	2,179	2,431	252	.....	822	880	58	.....	130 215 00	146,115 00	15,900 00	.....
Pendleton	939	960	21	.....	10	11	1	.....	99,147 00	101 099 00	1,952 00	.....
Pleasants	951	1,024	73	.....	42	47	5	.....	64,369 00	66,769 00	1,900 00	.....

TABLE R—Continued.

COUNTIES.	Number of Watches and Clocks not included in stock of merchants, &c				Number of Pianofortes and Melodeons not included in stock of merchants, &c				Value of Horses, Asses, Mules and Jennets.			
	1881	1882	Incr'se	Decr'se.	1881	1882	Incr'se	Decr'se.	1881.	1882.	Increase	Decrease.
Pocahontas	618	565	.....	53	26	27	1	.....	71,815 00	$ 61,760 00	.....	$ 10,055 00
Preston	1,878	1,695	.....	183	139	167	28	.....	155,449 00	177,819 00	$ 22,370 00	.....
Putnam	517	340	.....	177	54	64	10	.....	85 755 00	89,245 00	3 490 00	.....
Raleigh	529	691	162	.....	5	11	6	.....	62,940 00	65,462 00	2,522 00	.....
Randolph	949	1,036	87	.....	10	13	3	.....	43,085 00	45,934 00	2,849 00	.....
Ritchie	1,825	1,442	.....	383	74	77	3	.....	105,680 00	92,281 00	.....	13,399 00
Roane	1,048	1,128	80	.....	16	23	7	.....	89 561 00	101,039 00	11,478 00	.....
Summers	678	886	208	.....	42	43	1	.....	55,837 00	59,976 00	4,139 00	.....
Taylor	1,532	1,534	2	.....	242	253	11	.....	103,010 00	109,075 00	6,065 00	.....
Tucker	199	63	.....	136	5	5	.....	.....	22,157 00	21,751 00	.....	406 00
Tyler	1,046	917	.....	129	58	71	13	.....	117,645 00	120,585 00	2,940 00	.....
Upshur	1,091	1,088	.....	3	76	64	.....	12	91.176 00	103,462 00	12,286 00	.....
Wayne	943	921	.....	22	27	37	10	.....	124,318 00	130,473 00	6,155 00	.....
Webster	287	331	44	.....	1	.....	.....	.....	21,119 00	22,051 00	932 00	.....
Wetzel	1,527	1,651	122	.....	34	46	12	.....	96,400 00	104,907 00	7,607 00	.....
Wirt	739	781	42	.....	38	52	14	.....	56,282 00	59 213 00	2,931 00	.....
Wood	2 319	1,563	.....	756	402	479	77	.....	185,392 00	199,365 00	13 973 00	.....
Wyoming	107	154	47	.....	.....	18	18	.....	24,760 00	26,167 00	1,407 00	.....
Total	56,989	58,882	6,016	4,123	5'096	5,748	723	71	$ 5,359,095 00	$ 5 683,005 00	$ 377,234 00	$ 53,324 00

TABLE R.—Continued.

COUNTIES.	VALUE OF CATTLE				VALUE OF SHEEP			
	1881	1882	Increase.	Decrease	1881	1882	Increase	Decrease
Barbour	$ 180,817 00	$ 181,440 00	$ 623 00	$	$ 13 560 00	14,670 00	$ 1,119 00	$ .....
Berkeley	94,792 00	85,259 00	.....	9,433 00	46,032 00	37,227 00	.....	8,805 00
Boone	49,912 00	49,816 00	.....	96 00	4 393 00	3,570 00	.....	823 00
Braxton	76,006 00	78 075 00	2,069 00	.....	10,725 00	10 926 00	201 00	.....
Brooke	39,165 00	38,735 00	.....	430 00	67,890 00	60,401 00	.....	7,489 00
Cabell	62,336 00	65,724 00	3,388 00	.....	3,175 00	2,995 00	.....	180 00
Calhoun	36,725 00	37,920 00	1,195 00	.....	6,753 00	6,108 00	.....	645 00
Clay	20,039 00	20,562 00	523 00	.....	3,973 00	3,661 00	.....	312 00
Doddridge	91,795 00	101,454 00	9,695 00	.....	14,151 00	15 290 00	1,139 00	.....
Fayette	55,749 00	54,253 00	.....	1,496 00	6,185 00	6,266 00	81 00	.....
Gilmer	69,683 00	73 481 00	3,798 00	.....	10,384 00	8,670 00	.....	1,714 00
Grant	138,281 00	134 500 00	.....	3,781 00	23,987 00	23,760 00	.....	227 00
Greenbrier	252,329 00	203,921 00	.....	48,408 00	41,412 00	33,184 00	.....	8,228 00
Hampshire	120,779 00	123,391 00	2,612 00	.....	22,392 00	26,059 00	3 667 00	.....
Hancock	38,213 00	36,757 00	.....	1,456 00	38,189 00	40,180 00	1,991 00	.....
Hardy	163,944 00	185,855 00	21,911 00	.....	17,986 00	17,062 00	.....	924 00
Harrison	348,940 00	373,320 00	24 380 00	.....	80,468 00	80,530 00	62 00	.....
Jackson	88 042 00	90,849 00	2,807 00	.....	13,631 00	16,042 00	2 411 00	.....
Jefferson	97,453 00	98,127 00	674 00	.....	53,287 00	48,522 00	.....	4,765 00
Kanawha	102,553 00	92,703 00	.....	9,850 00	6,164 00	6,057 00	.....	107 00
Lewis	200,580 00	213,995 00	13,415 00	.....	37,505 00	37 005 00	.....	500 00
Lincoln	52,406 00	59,124 00	6,718 00	.....	3,426 00	3,698 00	272 00	.....
Logan	58 564 00	62,181 00	3,617 00	.....	4,124 00	3,914 00	.....	210 00
Marion	175 960 00	203,512 00	27,552 00	.....	56,542 00	55,185 00	.....	1,357 00
Marshall	91,930 00	119,280 00	27,350 00	.....	60,670 00	68,980 00	8 310 00	.....
Mason	119,800 00	112,090 00	.....	7,710 00	12,975 00	11 480 00	.....	1,495 00
Mercer	37,567 00	33 988 00	.....	3,579 00	6,220 00	6,268 00	48 00	.....
Mineral	84,820 00	82,880 00	.....	1,940 00	13,465 00	14,155 00	690 00	.....
Monongalia	195,648 00	217,260 00	21,612 00	.....	58,434 00	56 386 00	.....	2,048 00
Monroe	156,900 00	133,935 00	.....	22,965 00	23,350 00	19,454 00	.....	3,896 00
Morgan	29,553 00	30,256 00	703 00	.....	3,672 00	3,556 00	.....	116 00
McDowell	14 041 00	16,217 00	2,176 00	.....	2,331 00	2,661 00	330 00	.....
Nicholas	65,203 00	68,695 00	3,492 00	.....	11,438 00	12 614 00	1,176 00	.....
Ohio	59,000 00	63,175 00	4,175 00	.....	64,710 00	64,015 00	.....	695 00
Pendleton	119,448 00	131,192 00	11,744 00	.....	22 268 00	24,101 00	1,833 00	.....
Pleasants	44 141 00	47,072 00	2,931 00	.....	4,559 00	5,544 00	985 00	.....

TABLE R.—Continued.

COUNTIES.	VALUE OF CATTLE.				VALUE OF SHEEP			
	1881	1882	Increase	Decrease.	1881	1882	Increase.	Decrease
Pocahontas	$ 98,704 00	$ 92,586 00	$	$ 6,118 00	$ 19,492 00	$ 17,669 00	$	$ 1,823 00
Preston	148,776 00	160 392 00	11,616 00	.....	27,798 0	27,662 00	.....	136 00
Putnam	46,268 00	44,590 00	.....	1,678 00	4 319 00	4,950 00	631 00	.....
Raleigh	57,573 00	49,215 00	.....	8,358 00	8,342 00	8,478 00	136 00	.....
Randolph	79,835 00	87 959 00	8,124 00	.....	7,920 00	8,985 00	1,065 00	.....
Ritchie	105,514 00	90,920 00	.....	14,594 00	17,282 00	16,828 00	.....	454 00
Roane	78,317 00	76,319 00	.....	1,998 00	12,645 00	17,596 00	4,951 00	.....
Summers	47,819 00	48,299 00	480 00	.....	5,856 00	6,307 00	451 00	.....
Taylor	135 320 00	144,955 00	9,635 00	.....	16,460 00	18,070 00	1,610 00	.....
Tucker	23,398 00	21,810 00	.....	1,588 00	3,429 00	3,395 00	.....	34 00
Tyler	84,050 00	85,310 00	1,160 00	.....	21,710 00	22 645 00	935 00	.....
Upshur	150,748 00	160,889 00	10,141 00	.....	19,369 00	19,700 00	331 00	.....
Wayne	103,122 00	117,006 00	13,884 00	.....	5,994 00	5,923 00	.....	71 00
Webster	23,147 00	24,993 00	1,846 00	.....	3,152 00	4,173 00	1,021 00	.....
Wetzel	39,029 00	79 221 00	40,192 00	.....	12,985 00	17,448 00	4,463 00	.....
Wirt	43,655 00	43,013 00	.....	642 00	6,383 00	5,610 00	.....	773 00
Wood	114,870 00	118,420 00	3,550 00	.....	10,069 00	11,440 00	1,371 00	.....
Wyoming	30,616 00	30 659 00	43 00	.....	4,269 00	4,781 00	512 00	.....
Totals	$ 5,043 739 00	$ 5,197 550 00	$ 299,931 00	$ 14,612 00	$ 1,077,900 00	$ 1,071,865 00	$ 41 792 00	$ 47,827 00

TABLE R—Continued.

COUNTIES.	VALUE OF HOGS.				Value of carriages, vehicles, etc, not included in stock. Merchants, etc., or farming utensils.				Value of watches and clocks not included in stock of merchant or manufacturer.			
	1881	1882	Increase	Decrease	1881	1882	Increase	Decrease	1881	1882	Increase	Decrease.
Barbour	$ 2,001 00	$ 1,892 00	.....	$ 109 00	14,067 00	$ 14,339 00	$ 272 00	$.....	$ 4 240 00	$ 4,060 00	$	$ 180 00
Berkeley	9,882 00	8,058 00	.....	1,764 00	56,480 00	54,378 00	.....	2,102 00	17 006 00	17,686 00	680 00	.....
Boone	3,622 00	3,069 00	.....	553 00	5,088 00	5,692 00	604 00	.....	2,309 00	2,540 00	231 00	.....
Braxton	2,326 00	2,018 00	.....	308 00	9,264 00	9,926 00	662 00	.....	3,577 00	3 645 00	68 00	.....
Brooke	1,730 00	1,779 00	49 00	.....	23,425 00	24,475 00	1,050 00	.....	8,213 00	7,113 00	.....	1,100 00
Cabell	3,133 00	2,402 00	.....	731 00	21,887 00	25,389 00	3,502 00	.....	17,674 00	19,445 00	1,771 00	.....
Calhoun	1,213 00	1,149 00	.....	64 00	4,308 00	5,336 00	1,028 00	.....	1,734 00	1,907 00	173 00	.....
Clay	1,007 00	765 00	.....	242 00	844 00	1,000 00	156 00	.....	569 00	619 00	50 00	.....
Doddridge	1,914 00	2,026 00	112 00	.....	11,040 00	14,348 00	3,308 00	.....	5,752 00	5,690 00	.....	62 00
Fayette	3,072 00	2,166 00	.....	906 00	13,780 00	13,407 00	.....	373 00	6,971 00	9,782 00	2 811 00	.....
Gilmer	1,411 00	1,442 00	31 00	.....	10,329 00	10,613 00	284 00	.....	3,246 00	3,461 00	215 00	.....
Grant	5,957 00	3,532 00	.....	2,425 00	17,314 00	18,023 00	709 00	.....	4,748 00	4,397 00	.....	351 00
Greenbrier	5,386 00	3,455 00	.....	1 931 00	14,939 00	30,526 00	15,587 00	.....	14,010 00	16,006 00	1,996 00	.....
Hampshire	6,931 00	3,689 00	.....	3,242 00	17,852 00	16,932 00	.....	920 00	9,806 00	10,538 00	732 00	.....
Hancock	1,159 00	1,046 00	.....	113 00	21 612 00	22,606 00	994 00	.....	7,160 00	7,563 00	403 00	.....
Hardy	7,672 00	5,408 00	.....	2,264 00	14,377 00	16,535 00	2,158 00	.....	7,483 00	7,992 00	509 00	.....
Harrison	5,720 00	5,325 00	.....	395 00	65,887 00	72,445 00	6,558 00	.....	15,513 00	16,230 00	717 00	.....
Jackson	3,065 00	2,515 00	.....	550 00	30,292 00	29,556 00	.....	726 00	6,131 00	5,037 00	.....	1,094 00
Jefferson	14,225 00	11,338 00	.....	2,887 00	45,124 00	44,200 00	.....	924 00	19,893 00	19,726 00	.....	88 00
Kanawha	5,826 00	3,328 00	.....	2,498 00	32,154 00	33,807 00	1,653 00	.....	25,750 00	25,611 00	.....	139 00
Lewis	2,280 00	2,850 00	570 00	.....	18,635 00	20,250 00	1,615 00	.....	6,545 00	7,020 00	475 00	.....
Lincoln	4,268 00	4,327 00	59 00	.....	6,911 00	7,340 00	429 00	.....	2,300 00	2,442 00	142 00	.....
Logan	5,974 00	4,189 00	.....	1,785 00	2,909 00	3,597 00	688 00	.....	1,448 00	1,355 00	.....	93 00
Marion	6,696 00	6,268 00	.....	428 00	49,716 00	56,692 00	6,976 00	.....	16 950 00	20,213 00	3,263 00	.....
Marshall	5,770 00	6,020 00	250 00	.....	34,130 00	46 135 00	12,005 00	.....	7,493 00	7,151 00	.....	342 00
Mason	5,100 00	3,850 00	.....	1,250 00	45 125 00	44,640 00	.....	485 00	13,435 00	12,705 00	.....	730 00
Mercer	1,080 00	275 00	.....	805 00	6,240 00	6,325 00	85 00	.....	1,403 00	1,038 00	.....	365 00
Mineral	2,855 00	2,055 00	.....	800 00	22 935 00	25,305 00	2,370 00	.....	12,020 00	12,500 00	480 00	.....
Monongalia	6,932 00	5,690 00	.....	1,242 00	30,064 00	50,327 00	20,263 00	.....	8,591 00	10,615 00	2,924 00	.....
Monroe	3,045 00	1,775 00	.....	1,270 00	24,800 00	28,430 00	3,630 00	.....	7,165 00	7,925 00	760 00	.....
Morgan	2,349 00	1,864 00	.....	485 00	18 520 00	18,297 00	.....	223 00	4,635 00	5 516 00	881 00	.....
McDowell	2,338 00	1,414 00	.....	924 00	507 00	798 00	271 00	.....	169 00	412 00	216 00	.....
Nicholas	5,379 00	2,240 00	.....	3,139 00	6,326 00	7,080 00	754 00	.....	2,368 00	2,355 00	.....	13 00
Ohio	1,545 00	1,310 00	.....	235 00	80,155 00	90,835 00	10,680 00	.....	49,530 00	55,315 00	5,785 00	.....
Pendleton	6,456 00	3,722 00	.....	2,734 00	15,412 00	15,999 00	587 00	.....	3,348 00	3,286 00	.....	62 00
Pleasants	1,385 00	1,230 00	.....	155 00	11 780 00	12,611 00	831 00	.....	4 046 00	4,896 00	850 00	.....

TABLE R—Continued.

COUNTIES.	VALUE OF HOGS.				Value of carriages, vehicles, etc, not included in stock, Merchants, etc., or farming utensils				Value of watches and clocks not included in stock of merchants or manufacturers			
	1881	1882	Increase	Decrease	1881	1882	Increase	Decrease	1881	1882	Increase.	Decrease.
Pocahontas	2 031 00	1,070 00	.....	$ 961 00	$11,501 00	$ 9,999 00	$..	$ 1,502 00	$ 3,279 00	2,388 00	.....	891 00
Preston,	4,597 00	3,690 00	.....	907 00	30,225 00	33,723 00	3,498 00	.....	10,070 00	9,344 00	.....	726 00
Putnam	2,508 00	1,950 00	.....	558 00	16,600 00	17,750 00	1,150 00	.....	3,621 00	4,205 00	584 00	.....
Raleigh	4,383 00	2,530 00	.....	1,853 00	6,847 00	8,832 00	1,985 00	.....	2,557 00	3,018 00	461 00	.....
Randolph	1,288 00	1,147 00	.....	141 00	7,127 00	7,820 00	693 00	.....	1,748 00	1,885 00	137 00	.....
Ritchie	2,176 00	1,619 00	.....	557 00	19,435 00	10,580 00	.....	8,855 00	7,913 00	7,131 00	.....	782 00
Roane	2,269 00	1,931 00	.....	338 00	13,160 00	13 103 00	.....	57 00	2,983 00	3,057 00	74 00	.....
Summers	2,281 00	1,257 00	.....	1,024 00	7,657 00	9 376 00	1,719 00	.....	4,703 00	5,307 00	604 00	.....
Taylor	2,840 00	2,605 00	.....	235 00	28,430 00	29,700 00	1,270 00	.....	18,055 00	19,250 00	1,195 00	.....
Tucker	784 00	535 00	.....	249 00	2 437 00	2,318 00	.....	119 00	897 00	601 00	.....	296 00
Tyler	3 850 00	2,825 00	.....	1,025 00	22,775 00	22,805 00	30 00	.....	6,640 00	5,810 00	.....	830 00
Upshur	1,555 00	2,093 00	538 00	.....	14,707 00	18 295 00	3,588 00	.....	4,455 00	4,660 00	205 06	.....
Wayne	8,430 00	6,259 00	.....	2,171 00	13,834 00	14,964 00	1,130 00	.....	5,543 00	5,523 00	.....	20 00
Webster	1,827 00	1,533 00	.....	294 00	1,432 00	1,824 00	392 00	.....	1,017 00	1,106 00	89 00	.....
Wetzel	4,335 00	2,959 00	.....	1,376 00	15,268 00	15,462 00	194 00	.....	4 485 00	5,401 00	916 00	.....
Wirt	1,589 00	1,433 00	.....	156 00	10,610 00	11 403 00	793 00	.....	3 063 00	3,302 00	239 00	.....
Wood	4,840 00	4,330 00	.....	510 00	58,591 00	64,785 00	6,194 00	.....	27,345 00	27,593 00	248 00	.....
Wyoming	2,804 00	2,350 00	.....	454 00	1,936 00	2,173 00	237 00	.....	475 00	665 00	190 00	.....
Total	$ 203,031 00	$ 157,597 00	$ 1.609 00	$49,043 00	$ 1,086 800 00	1,193,116 00	$ 122 602 00	$16,286 00	432.107 00	454,117 00	30 174 00	$ 8,164 00

TABLE R—Continued.

COUNTIES.	Value of Pianofortes and Melodeons not included in Stocks of Merchants and Manufacturers.				Value of Farming and Gardening Utensils and Implements.				Value of all Gold and Silver Plate and Jewelry not included in Stock of Merchants and Manufacturers			
	1881	1882	Increase.	Decrease.	1881	1882	Increase	Decrease	1881	1882	Increase.	Decrease
Barbour	$ 2,605 00	$ 3,077 00	$ 472 00	.....	$10,040 00	$ 9,413 00	.....	$ 627 00	$ 153 00	$ 193 00	$ 40 00	.....
Berkeley	21,940 00	25,210 00	3,270 00	.....	52,413 00	51,155 00	.....	1,258 00	3,500 00	1,960 00	.....	$ 1,540 00
Boone	245 00	191 00	.....	$ 54 00	9,840 00	10,430 00	$ 590 00	.....	165 00	126 00	.....	39 00
Braxton	1,785 00	1,655 00	.....	130 00	17,291 00	17,394 00	103 00	.....	83 00	53 00	.....	30 00
Brooke	13,081 00	12,880 00	.....	201 00	13,850 00	13,147 00	.....	703 00	100 00	.....	.....	100 00
Cabell	13,225 00	15,645 00	2,420 00	.....	13,834 00	12,421 00	.....	1,413 00	3,586 00	4 194 00	608 00	.....
Calhoun	225 00	585 00	360 00	.....	7,823 00	8,790 00	967 00	.....	90 00	270 00	180 00	.....
Clay	.....	.....	.....	.....	374 00	1,516 00	1,142 00	.....	20 00	15 00	.....	5 00
Doddridge	4 110 00	4,030 00	.....	80 00	10 037 00	10,246 00	209 00	.....	80 00	60 00	.....	20 00
Fayette	3,136 00	3,555 00	419 00	.....	9,358 00	8,053 00	.....	1,305 00	527 00	356 00	.....	171 00
Gilmer	2,215 00	1,857 00	.....	358 00	7,942 00	12,562 00	4,620 00	.....	114 00	109 00	.....	5 00
Grant	695 00	950 00	255 00	.....	23,533 00	21,693 00	.....	1,840 00	589 00	675 00	86 00	.....
Greenbrier	8 958 00	10,578 00	1,620 00	.....	66,217 00	57,491 00	.....	8,726 00	3,313 00	1,978 00	.....	1,335 00
Hampshire	3,575 00	3,920 00	345 00	.....	64,355 00	72,587 00	8.232 00	.....	1,085 00	1,135 00	50 00	.....
Hancock	9,633 00	9,964 00	331 00	.....	16,584 00	16,067 00	.....	517 00	390 00	270 00	.....	120 00
Hardy	5,192 00	5,285 00	93 00	.....	32 470 00	32,358 00	.....	112 00	2,538 00	2,262 00	.....	276 00
Harrison	22,340 00	23,885 00	1,545 00	.....	43,666 00	41,080 00	.....	2,586 00	70 00	720 00	650 00	.....
Jackson	4,270 90	5,625 00	1,355 00	.....	16,816 00	18,499 00	1,683 00	.....	365 00	455 00	90 00	.....
Jefferson	23,470 00	24,460 00	990 00	.....	110,242 00	108 266 00	.....	1,976 00	6 700 00	6,599 00	.....	101 00
Kanawha	26,126 00	27,545 00	1,419 00	.....	12,681 00	8,425 00	.....	4,256 00	5,583 00	5,610 00	27 00	.....
Lewis	7,070 00	8,205 00	1 135 00	.....	38,745 00	38,120 00	.....	625 00	125 00	370 00	245 00	.....
Lincoln	.....	125 00	125 00	.....	6,154 00	6,557 00	403 00	.....	20 00	20 00	.....	.....
Logan	75 00	108 00	33 00	.....	2,602 00	2,256 00	.....	346 00	10 00	61 00	51 00	.....
Marion	17,780 00	19,167 00	1 387 00	.....	53,960 00	55,590 00	1,630 00	.....	865 00	1,312 00	447 00	.....
Marshall	11,130 00	12,825 00	1,695 00	.....	13 220 00	18,270 00	5.050 00	.....	.....	.....	.....	.....
Mason	15,405 00	16,605 00	1,200 00	.....	34,785 00	31,435 00	.....	3,350 00	1,835 00	2,755 00	920 00	.....
Mercer	570 00	425 00	.....	145 00	6,619 00	6,281 00	.....	338 00	35 00	15 00	.....	20 00
Mineral	8,870 00	11,520 00	2,650 00	.....	18,815 00	18,105 00	.....	710 00	2,430 00	1,595 00	.....	835 00
Monongalia	9 798 00	10,804 00	1,006 00	.....	63 809 00	54,104 00	.....	9,705 00	1,103 00	830 00	.....	273 00
Monroe	4,440 00	5,145 00	705 00	.....	22,305 00	30,155 00	7,850 00	.....	4,045 00	2 560 00	.....	485 00
Morgan	2,740 00	2,660 00	.....	80 00	15,988 00	17,275 00	1,287 00	.....	785 00	561 00	.....	224 00
McDowell	50 00	120 00	70 00	.....	1,570 00	1,818 00	248 00	.....	.....	25 00	25 00	.....
Nicholas	165 00	170 00	5 00	.....	10,019 00	12,290 00	2,271 00	.....	30 00	35 00	5 00	.....
Ohio	96,340 00	102,920 00	6,580 00	.....	17,960 00	22,640 00	4,680 00	.....	2,885 00	18,155 00	15,270 00	.....
Pendleton	400 00	435 00	35 00	.....	27 023 00	27,518 00	495 00	.....	5 00	10 00	5 00	.....
Pleasants	2,920 00	2,311 00	.....	609 00	9,814 00	11,180 00	1,366 00	.....	444 00	705 00	261 00	.....
Pocahontas	1,500 00	1,450 00	.....	50 00	11,641 00	11,865 00	224 00	.....	10 00	60 00	50 00	.....

TABLE R—Continued.

COUNTIES.	Value of Pianofores and Melodeons not included in Stocks of Merchants and Manufacturers.				Value of Farming and Gardening Utensils and Implements				Value of all Gold and Silver Plate and Jewelry not included in stock of Merchants and Manufacturers.			
	1881	1882	Increase.	Decrease	1881	1882	Increase.	Decrease	1881	1882	Increase.	Decrease.
Preston	$ 7,725 00	8,486 00	761 00	.....	$ 17,464 00	$ 24,774 00	$ 7,310 00	.....	$ 470 00	$ 405 00	.....	$ 65 00
Putnam	4 890 00	4,885 00	.....	5 00	5,710 00	5,835 00	125 00	.....	700 00	855 00	155 00	.....
Raleigh	815 00	1,290 00	475 00	.....	10,903 00	10,883 00	.....	$ 20 00	63 00	90 00	27 00	.....
Randolph	647 00	770 00	123 00	.....	6,711 00	6,960 00	249 00	.....	50 00	40 00	.....	10 00
Ritchie	4,678 00	4,454 00	.....	224 00	19,692 00	24,376 00	4,684 00	.....	329 00	757 00	428 00	.....
Roane	725 00	982 00	257 00	.....	2,885 00	8,872 00	5,937 00	.....	65 00	105 00	40 00	.....
Summers	3,174 00	3 219 00	45 00	.....	6,521 00	7,489 00	968 00	.....	735 00	1,175 00	440 00	.....
Taylor	22,810 00	23 870 00	1,060 00	.....	49,540 00	47,340 00	.....	2,200 00	1,355 00	1,870 00	515 00	.....
Tucker	275 00	245 00	.....	30 00	1,807 00	1,010 00	.....	797 00	10 00	30 00	20 00	.....
Tyler	4,535 00	4,860 00	325 00	.....	27,340 00	22,925 00	.....	4,415 00	455 00	270 00	.....	185 00
Upshur	4,518 00	3 080 00	.....	1,438 00	27,009 00	22,716 00	.....	4,293 00	25 00	75 00	50 00	.....
Wayne	2,915 00	2,855 00	.....	60 00	21,802 00	23 013 00	1,211 00	.....	329 00	310 00	.....	19 00
Webster	30 00	.....	.....	30 00	2,040 00	3 584 09	1,544 00	.....	15 00	39 00	24 00	.....
Wetzel	1,980 00	2,172 00	192 00	.....	16,109 00	11,431 00	.....	4,678 00	125 00	140 00	15 00	.....
Wirt	1,827 00	2,549 00	722 00	.....	5,364 00	5 571 00	207 00	.....	131 00	411 00	280 00	.....
Wood	31,283 00	36,625 00	5,342 00	.....	32 889 00	34,995 00	2,106 00	.....	6,051 00	7,130 00	1,079 00	.....
Wyoming	.....	148 00	148 00	.....	2,134 00	2 245 00	111 00	.....	.....	112 00	112 00	.....
Total	$438,906 00	$476,382 00	$40 970 00	$3,494 00	$1,150,315 00	$1,161,071 00	$67,552 00	$56,796 00	$54,586 00	$70,923 00	$22,195 00	$5,858 00

TABLE R—Continued.

COUNTIES	Value of Household and Kitchen Furniture.				Value of Property and Capital, excluding Real Estate and articles exempt, but including money credits and investments not exempt, due or not in or out of State, employed by any corporation, firm or individual, in any trade or business, after deducting debts allowed by sections 52 and 65, chapter 54, Acts 1875				All money and value of all credits and investments not otherwise assessed nor exempt from taxation due or not or in or out of State, after deducting debts as aforesaid			
	1881.	1882.	Increase.	Decrease	1881	1882.	Increase	Decrease	1881	1882	Increase.	Decrease.
Barbour	$ 37,144 00	$ 36,389 00	.....	$ 755 00	$ 14,725 00	$ 14,050 04	.....	$ 675 00	$ 164,214 00	$ 158,972 00	.....	$ 5,242 00
Berkeley	180,229 00	176 306 00	.....	3 923 00	197,046 00	182 455 00	.....	14,591 00	332,659 00	357,811 00	$25,152 00	.....
Boone	36,125 00	35,243 00	.....	882 00	5,325 00	2,060 00	.....	3,265 00	22 606 00	20,360 00	.....	2,246 00
Braxton	47.945 00	47,814 00	.....	131 00	5,000 00	6,300 00	$ 1,300 00	.....	38 998 00	48,670 00	9,672 00	.....
Brooke	58,453 00	56,825 00	.....	1,628 00	.....	.....	.....	.....	224,269 00	207,510 00	.....	16,759 00
Cabell	119,489 00	130,894 00	$ 11,405 00	.....	23,572 00	26,080 00	2 508 00	.....	124,684 00	176 949 00	52 265 00	.....
Calhoun	20,470 00	21,428 00	958 00	.....	3,990 00	9,679 00	5,689 00	.....	11,353 00	10 258 00	.....	1,095 00
Clay	7,170 00	7,495 00	325 00	.....	.....	.....	.....	.....	4,385 00	3,155 00	.....	1,230 00
Doddridge	46,369 00	49,329 00	2,960 00	.....	15,641 00	35,245 00	19,604 00	.....	74,634 00	81,477 00	6 843 00	.....
Fayette	49,233 00	58,633 00	9,400 00	.....	32,142 00	29,085 00	.....	3,057 00	50,950 00	52,398 00	1,448 00	.....
Gilmer	36,674 00	37,668 00	994 00	.....	.....	343 00	343 00	.....	33,082 00	42 102 00	9,020 00	.....
Grant	46,926 00	46 621 00	.....	305 00	8,772 00	7,589 00	.....	1,183 00	131,305 00	136 947 00	5,142 00	.....
Greenbrier	125 518 00	125,505 00	.....	13 00	86,178 00	70,576 00	.....	15,602 00	254,13 00	300 547 00	46,417 00	.....
Hampshire	99,591 00	104,065 00	4,474 00	.....	400 00	450 00	50 00	.....	288,097 00	312,367 00	24,270 00	.....
Hancock	34,718 00	32,257 00	.....	2,461 00	2,960 00	19,499 00	16,539 00	.....	171,442 00	221,667 00	50,225 00	.....
*Hardy	69,873 00	68,920 00	.....	953 00	6 823 00	5,700 00	.....	1,123 00	214,011 00	193,243 00	.....	20,768 00
Harrison	177,404 00	172,095 00	.....	5,309 00	161,890 00	467,322 00	305,432 00	.....	753,317 00	581,115 00	.....	172,202 00
Jackson	71,368 00	74,061 00	2,693 00	.....	10,119 00	14 405 00	4,286 00	.....	41,393 00	59,350 00	17,797 00	.....
Jefferson	222,127 00	216,035 00	.....	6,092 00	600 00	65,243 00	64,643 00	.....	459,873 00	455,199 00	.....	4,674 00
Kanawha	205,151 00	199,428 00	.....	5,723 00	26,050 00	14,400 00	.....	11,650 00	90,065 00	96,720 00	6 655 00	.....
Lewis	80 650 00	82,230 00	1,580 00	.....	1,500 00	285 00	.....	1,215 00	84,010 00	118,830 00	34,820 00	.....
Lincoln	36,853 00	40,725 00	3,872 00	.....	675 00	.....	.....	675 00	25,582 00	29,409 00	3,827 00	.....
Logan	26,212 00	26,221 00	9 00	.....	500 00	500 00	.....	.....	23,069 00	36,804 00	13,735 00	.....
Marion	142,385 00	148,008 00	5,623 00	.....	25,363 00	50,727 00	25,364 00	.....	322,973 00	336 064 00	63,091 00	.....
Marshall	81,577 00	91,919 00	10,342 00	.....	70,320 00	43,880 00	.....	26,440 00	270,760 00	292 955 00	22 195 00	.....
Mason	120,760 00	122,045 00	1,285 00	.....	128,205 00	106,030 00	.....	22,175 00	688,605 00	711,700 00	23,095 00	.....
Mercer	22,164 00	22,675 00	511 00	.....	21,803 00	44,987 00	23,184 00	.....	8,910 00	.....	.....	8,910 00
Mineral	91,430 00	96 315 00	4,885 00	.....	5,175 00	735 00	.....	4,440 00	178,280 00	217,505 00	39,225 00	.....
Monongalia	119,661 00	116,966 00	.....	2,695 00	14,239 00	13,065 00	.....	1,174 00	391,804 00	408,144 00	16,340 00	.....
Monroe	84,220 00	84,695 00	475 00	.....	9,280 00	590 00	.....	8,690 00	210,615 00	232,976 00	22,361 00	.....
Morgan	72,987 00	74,163 00	1,176 00	.....	61,964 00	74,175 00	12,211 00	.....	56,357 00	54 759 00	.....	1,598 00
McDowell	4,822 00	5,788 00	966 00	.....	22 00	1,380 00	1,358 00	.....	580 00	2,005 00	1,425 00	.....

TABLE R—Continued.

COUNTIES.	Value of Household and Kitchen Furniture.				Value of Property and Capital, excluding Real Estate and articles exempt, but including money, credits and investments not exempt, due or not in or out of State, employed by any corporation, firm or individual, in any trade or business, after deducting debts allowed by sections 52 and 65, chapter 54, Acts 1875				All money and value of all credits and investments not otherwise assessed nor exempt from taxation, due or not or in or out of State, after deducting debts as aforesaid.			
	1881.	1882.	Increase.	Decrease.	1881	1882	Increase	Decrease	1881	1882	Increase	Decrease.
Nicholas	24,645 00	28,441 00	3,790 00	.....	4,538 00	150 00	.....	4,388 00	4,400 00	.....	.....	4,400 00
Ohio	552,780 00	584,205 00	31,425 00	.....	762,270 00	898,140 00	135,870 00	.....	1,553 915 00	1,781,855 00	227,940 00	.....
Pendleton	41,365 00	41,496 00	131 00	.....	.....	.....	.....	.....	122 677 00	133,232 00	10,555 00	.....
Pleasants	34,949 00	38,720 00	3,771 00	.....	.....	35,020 00	35,020 00	.....	96,410 00	68,555 00	.....	27,855 00
Pocahontas	39,184 00	37,094 00	.....	2,090 00	.....	.....	.....	.....	29,972 00	50 518 00	20,546 00	.....
Preston	87,168 00	89,137 00	1,969 00	.....	20 803 00	19,381 00	.....	1,422 00	321,038 00	346,374 00	25,336 00	.....
Putnam	56,294 00	59,653 00	3,359 00	.....	38,580 00	50,825 00	12,245 00	.....	46,240 00	73,980 00	27,740 00	.....
Raleigh	32,904 00	34,577 00	1,673 00	.....	.....	.....	.....	.....	23,052 00	26,419 00	3,367 00	.....
Randolph	20,111 00	21,671 00	1,560 00	.....	.....	.....	.....	.....	29,103 00	25,648 00	.....	3,455 00
Ritchie	67,400 00	61,346 00	.....	6,054 00	.....	37 135 00	37,135 00	.....	86,145 00	88,184 00	2,039 00	.....
Roane	3,562 00	33,411 00	4,849 00	.....	17,655 00	18,369 00	714 00	.....	29,874 00	23,790 00	.....	6,084 00
Summers	36,7 6 00	41,007 00	4,261 00	.....	1,000 00	6,597 00	5,597 00	.....	21,306 00	59,120 00	34,814 00	.....
Taylor	153,175 00	154,495 00	1,320 00	.....	140,830 00	133,545 00	.....	7,285 00	304,185 00	327,725 00	23,540 00	.....
Tucker	9,937 00	9,321 00	.....	616 00	566 00	.....	.....	566 00	6,426 00	6 774 00	348 00	.....
Tyler	73,555 00	71,810 00	.....	1,745 00	.....	.....	.....	.....	99,445 00	110,755 00	11,310 00	.....
Upshur	56,115 00	52,954 00	.....	3,161 00	.....	.....	.....	.....	134 148 00	140 393 00	6,245 00	.....
Wayne	103,353 00	102,267 00	.....	1,086 00	.....	5,000 00	5,000 00	.....	95,577 00	91,616 00	.....	3,961 00
Webster	11,738 00	11,707 00	.....	31 00	.....	.....	.....	.....	8,949 00	11,853 00	2,904 00	.....
Wetzel	45,962 00	48,447 00	2,485 00	.....	.....	.....	.....	.....	69,414 00	64,826 00	.....	4,588 00
Wirt	28,525 00	29,639 00	1,114 00	.....	15,175 00	11 325 00	.....	3,850 00	12,229 00	16,703 00	4,474 00	.....
Wood	240,375 00	243 865 00	3,490 00	.....	77,425 00	135,275 00	57,850 00	.....	310,258 00	352 170 00	41,912 00	.....
Wyoming	12,026 00	12,159 00	133 00	.....	.....	146 00	146 00	.....	3,612 00	3,214 00	.....	398 00
Total	$ 4,337,567 00	$ 4,421,183 00	$ 129,269 00	$ 45,653 00	$ 2,019,121 00	$ 2 657,743 00	$ 772 088 00	$ 133,466 00	9,158 887 00	9,811,672 00	938,250 00	285,465 00

TABLE R—Continued.

COUNTIES.	THE VALUE OF TOLL BRIDGES AND FERRIES.				The Value of all Personal Property not Exempt from Taxation not otherwise Assessed, including Stock held by any Person in any Bank doing Business in the State.			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease.
Barbour	$ 150 00	$ 550 00	$ 400 00	$	$ 22,271 00	$ 19,108 00	$	$ 3,163 00
Berkeley	2 00			2 00	88,435 00	109 900 00	21,465 00	
Boone		3,661 00	3,661 00		75 00	3,193 00	3,118 00	
Braxton						25 00	25 00	
Brooke	6,000 00	6,200 00	200 00		60,700 00	48,500 00		12,200 00
Cabell	1,550 00	1,500 00		50 00	35,486 00	43,298 00	7,812 00	
Calhoun		135 00	135 00		3,500 00	3,695 00	195 00	
Clay					1.337 00			1,337 00
Doddridge		3,100 00	3,100 00		3,150 00	34.838 00	31 688 00	
Fayette	650 00	2,050 00	1,400 00		120 00	8,393 00	8,273 00	
Gilmer		3 00	3 00		23,101 00			23,101 00
Grant								
Greenbrier	3,700 00			3,700 00	58.625 00	50,966 00		7,659 00
Hampshire					13,568 00	16,002 00	2,434 00	
Hancock	2,300 00	2,400 00	100 00					
Hardy		60 00	60 00			2,786 00	2,786 00	
Harrison					100,000 00			100,000 00
Jackson	300 00	400 00	100 00					
Jefferson	8,000 00	20,550 00	12 550 00		30 900 00	50,425 00	19,525 00	
Kanawha	22,350 00	26,150 00	3,800 00		100 209 00	77,182 00		23,027 00
Lewis					42,500 00	30,235 00		12,265 00
Lincoln					9,254 00	9,625 00	371 00	
Logan								
Marion	6,000 00	4,456 00		1,544 00	50,700 00	50,500 00		200 00
Marshall	4,000 00			4,000 00		75,950 00	75,950 00	
Mason	5,000 00	6,400 00	1,400 00			500 00	500 00	
Mercer					28,500 00	29,500 00	1,000 00	
Mineral					55,950 00	59,270 00	3,320 00	
Monongalia	3,300 00	9,100 00	5,800 00		116 550 00	106,200 00		10,350 00
Monroe					2,400 00	18,425 00	16,025 00	
Morgan		25 00	25 00		6,782 00	4,261 00		2,521 00
McDowell		70 00	70 00			8,322 00	8,322 00	
Nicholas								
Ohio	209,500 00	209,500 00				1,000 00	1,000 00	
Pendleton								
Pleasants	125 00	300 00	175 00		13,316 00	1,453 00		11,863 00

TABLE R—Continued.

TABLE R—Continued.

COUNTIES.	THE VALUE OF TOLL BRIDGES AND FERRIES.				The Value of all Personal Property not Exempt from Taxation nor otherwise Assessed, including Stock held by any Person in any Bank doing Business in the State			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease.
Pocahontas	$	$	$	$	$	$	$	$
Preston								
Putnam	4,200 00	3,700 00		500 00	7,965 00			7,965 00
Raleigh		100 00	100 00					
Randolph					1,481 00	1,115 00		366 00
Ritchie		190 00	190 00		426 00	7,865 00	7,439 00	
Roane					4,508 00			4,508 00
Summers	560 00	217 00		343 00	1,253 00	65 00		1,188 00
Taylor					48,540 00	43,800 00		4 740 00
Tucker		20 00	20 00		980 00			980 00
Tyler	200 00	200 00						
Upshur						13,924 00	13,924 00	
Wayne	310 00	300 00		10 00				
Webster								
Wetzel						5,388 00	5,388 00	
Wirt	3,531 00	8,795 00	5 264 00		8,304 00	1,835 00		6,469 00
Wood		19,770 00	19,770 00		424,165 00	374,860 00		49,305 00
Wyoming		48 00	48 00		1,254 00	2,389 00	1,135 00	
Total	$ 281,728 00	$ 329 950 00	$ 58,371 00	$ 10,149 00	$ 1,366,305 00	$ 1 314,793 00	$ 231,695 00	$ 283,207 00

TABLE R.—Continued.

COUNTIES.	Amount of average value of Personal Property listed by merchants, including dealers in live stock, &c.				Actual value of capital employed or invested in trade or business by incorporated companies (except Railroad, Telegraph, Foreign Insurance and Express Companies.				Value of capital used by any individual or firm not incorporated in any trade or business.			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease.	1881	1882	Increase	Decrease.
Barbour	$ 22,230 00	$ 25,846 00	$ 2 616 00	$	$	$ 75 00	$ 75 00	$	$ 215 00	$ 2,070 00	$ 1,855 00	$ .....
Berkeley	15,3 5 00	27,750 00	12,445 00	.....	470 00	21,400 00	20,930 00	.....	8,030 00	12,977 00	4,947 00	.....
Boone	.....	1,200 00	1,200 00	.....	500 00	.....	.....	500 00	9,650 00	3,537 00	.....	6,113 00
Braxton	.....	.....	.....	.....	.....	.....	.....	.....	17,734 00	24,850 00	7,1[illegible]1 00	.....
Brooke	.....	.....	.....	.....	.....	45 920 00	45,920 00	.....	43,260 00	.....	.....	43,260 00
Cabell	95,899 00	121,134 00	25,235 00	.....	.....	21 350 00	21,350 00	.....	51 795 00	45,953 00	.....	5,842 00
Calhoun	15 886 00	5,1 0 00	.....	10,736 00	450 00	3,250 00	2,800 00	.....	300 00	1,760 00	1,460 00	.....
Clay	1,200 00	2,700 00	1,500 00	.....	.....	.....	.....	.....	600 00	.....	.....	600 00
Doddridge	38,452 00	150 00	.....	38,302 00	5 00	.....	.....	5 00	2,460 00	.....	.....	2,460 00
Fayette	68,433 00	41,915 00	.....	26,518 00	1,000 00	.....	.....	1,000 00	.....	38,905 00	38,905 00	.....
Gilmer	.....	2 055 00	2,055 00	.....	600 00	12,784 00	12,184 00	.....	19,990 00	19,105 00	.....	885 00
Grant	23,770 00	24,450 00	680 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Greenbrier	5,000 00	450 00	.....	4,550 00	20,802 00	.....	.....	20,802 00	42,336 00	55,348 00	13,012 00	.....
Hampshire	22,330 00	21,600 00	.....	730 00	1,050 00	.....	.....	1,050 00	32,565 00	36,505 00	3,940 00	.....
Hancock	13,275 00	7,600 00	.....	5,675 00	.....	.....	.....	.....	79,313 00	88,120 00	8 807 00	.....
Hardy	28,765 00	30,598 00	1,833 00	.....	.....	100 00	100 00	.....	.....	500 00	500 00	.....
Harrison	38,760 00	41,670 00	2,910 00	.....	.....	.....	.....	.....	8,915 00	.....	.....	8,915 00
Jackson	52,285 00	63 240 00	10,955 00	.....	.....	.....	.....	.....	10 273 00	8,525 00	.....	1,748 00
Jefferson	153,729 00	140,110 00	.....	13,619 00	98 465 00	24,065 00	.....	74,400 00	7,050 00	6,942 00	.....	108 00
Kanawha	79,390 00	61,665 00	.....	17,725 00	46,250 00	55,150 00	8,900 00	.....	222,480 00	217,471 00	.....	5,009 00
Lewis	60,515 00	64,130 00	3,615 00	.....	395 00	19,380 00	18,985 00	.....	24,365 00	10,565 00	.....	13 800 00
Lincoln	25 00	6,400 00	6,375 00	.....	25 00	7,500 00	7,475 00	.....	12,025 00	1 000 00	.....	11,025 00
Logan	20,733 00	26,230 00	5,497 00	.....	.....	400 00	400 00	.....	.....	.....	.....	.....
Marion	109,729 00	108,075 00	.....	1,654 00	6,570 00	2,372 00	.....	4 198 00	10,700 00	14,869 00	4,169 00	.....
Marshall	102,260 00	34,165 00	.....	68,095 00	.....	12,500 00	12,500 00	.....	32,910 00	49,870 00	16,960 00	.....
Mason	.....	23,240 00	23,200 00	.....	.....	.....	.....	.....	.....	8,515 00	8,515 00	.....
Mercer	11,910 00	.....	.....	11,910 00	.....	23,605 00	23 605 00	.....	8,155 00	.....	.....	8,155 00
Mineral	97,225 00	8,020 00	.....	89,205 00	.....	1,540 00	1 540 00	.....	550 00	113,475 00	112,925 00	.....
Monongalia	70,215 00	67,630 00	.....	2,585 00	900 00	.....	.....	900 00	.....	.....	.....	.....
Monroe	59,500 00	66 185 00	6,685 00	.....	2,600 00	5,050 00	2,450 00	.....	800 00	.....	.....	800 00
Morgan	26,925 00	13,875 00	.....	13,050 00	5,010 00	18,360 00	13,350 00	.....	200 00	2,228 00	2,028 00	.....
McDowell	3 685 00	1,500 00	.....	2,185 00	.....	1,750 00	1,750 00	.....	.....	20 00	20 00	.....
Nicholas	12,404 00	20 150 00	7,746 00	.....	128 00	.....	.....	128 00	1,373 00	.....	.....	1,373 00
Ohio	1,385,995 00	1,580,165 00	194,170 00	.....	20,000 00	20,000 00	.....	.....	327,150 00	344,885 00	17,735 00	.....
Pendleton	15,700 00	22 625 00	6,925 00	.....	.....	.....	.....	.....	2,450 00	3,955 00	1,505 00	.....
Pleasants	27,288 00	3,135 00	.....	24,153 00	259 00	59 00	.....	200 00	18,623 00	43,639 00	25,016 00	.....

TABLE R.—Continued.

COUNTIES.	Amount of average value of Personal Property listed by merchants, including dealers in live stock, &c.				Actual value of capital employed or invested in trade or business by incorporated companies (except Railroad, Telegraph, Foreign Insurance and Express Companies,)				Value of capital used by any individual or firm not incorporoted in any trade or business.			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease	1881	1882	Increase	Decrease.
Pocahontas	$	$	$	$	$	$	$	$	$ 23,637 00	$ 25,065 00	$ 1,428 00	$ .....
Preston	93,330 00	95,124 00	1,794 00	.....	.....	125 00	125 00	.....	2,920 00	950 00	.....	1,970 00
Putnam	46,640 00	57,675 00	11,035 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Raleigh	15,405 00	22,825 00	7,420 00	.....	.....	.....	.....	.....	6,760 00	10,090 00	3,330 00	.....
Randolph	9,550 00	8 845 00	.....	705 00	.....	3,650 00	3,650 00	.....	275 00	.....	.....	275 00
Ritchie	60,710 00	56,160 00	.....	4,550 00	50 00	1,500 00	1,450 00	.....	85,040 00	55,060 00	.....	29,980 00
Roane	16,843 00	20,650 00	3,807 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Summers	30,245 00	39,400 00	9,155 00	.....	1,300 00	4,713 00	3,413 00	.....	18,530 00	16,495 00	.....	2,035 00
Taylor	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tucker	1,000 00	.....	.....	1,000 00	1,275 00	25 00	.....	1,250 00	.....	5,607 00	5,607 00	.....
Tyler	50,730 00	46,345 00	.....	4,385 00	.....	.....	.....	.....	26,420 00	29,835 00	3,415 00	.....
Upshur	26,397 00	35,077 00	8,680 00	.....	.....	5,165 00	5,165 00	.....	2,275 00	.....	.....	2,275 00
Wayne	36,595 00	40,342 00	3,747 00	.....	.....	10,165 00	10,165 00	.....	7,557 00	3,034 00	.....	4,523 00
Webster	.....	.....	.....	.....	.....	2.250 00	2,250 00	.....	2,750 00	.....	.....	2,750 00
Wetzel	27,050 00	54,639 00	27,589 00	.....	.....	.....	.....	.....	39,546 00	28,094 00	.....	11,452 00
Wirt	18 840 00	20,656 00	1,816 00	.....	2,400 00	272 00	.....	2,128 00	11,815 00	6,615 00	.....	5,200 00
Wood	243,350 00	280.197 00	36,847 00	.....	106,205 00	153,620 00	47,415 00	.....	43,083 00	69,505 00	26,470 00	.....
Wyoming	2,685 00	2,850 00	165 00	.....	.....	1,520 00	1,520 00	.....	.....	675 00	675 00	.....
Total	$ 3,359,188 00	$ 3,445,593 00	$ 427,737 00	$ 341,332 00	$ 316,709 00	$ 479,615 00	$ 269,567 00	106,561 00	$ 1,266,875 00	$ 1,406 619 00	310,297 00	170,553 00

TABLE R—Continued.

COUNTIES.	Amount of all Moneys and Bonds or other evidences of Debt under the control of any person as Receiver, Commissioner or Clerk of the Court				Total Amount of all Personal Property under Different Heads.			
	1881	1882	Increase.	Decrease.	1881.	1882.	Increase	Decrease.
Barbour	$ 6,530 00	$6,515 00	.....	$ 15 00	$ 604,680 00	$ 604,185 00	.....	$ 495 00
Berkeley	27,488 00	14,390 00	.....	13,098 00	1,385,158 00	1,382,440 00	.....	2,718 00
Boone	.....	.....	.....	.....	191,042 00	187 206 00	.....	3,836 00
Braxton	4,271 00	9,458 00	$ 5,187 00	.....	315,580 00	346,855 00	$ 31 275 00	.....
Brooke	.....	.....	.....	.....	609,000 00	580,123 00	.....	28,877 00
Cabell	10,102 00	14,191 00	4,089 00	.....	678,034 00	823,427 00	145,393 00	.....
Calhoun	.....	75 00	75 00	.....	161,056 00	164,157 00	3,101 00	.....
Clay	.....	.....	.....	.....	61,131 00	61,229 00	98 00	.....
Doddridge	640 00	.....	.....	640 00	407,439 00	449,708 00	42,269 00	.....
Fayette	.....	260 00	260 00	.....	372,287 00	401,568 00	29,281 00	.....
Gilmer	350 00	.....	.....	350 00	291,889 00	298 586 00	6,697 00	.....
Grant	.....	9,395 00	9,395 00	.....	500,698 00	504,636 00	3,938 00	.....
Greenbrier	1,835 00	941 00	.....	894 00	1,185 110 00	1,139,531 00	.....	45,579 00
Hampshire	23,795 00	14,700 00	.....	9,095 00	890,466 00	936,528 00	46,062 00	.....
Hancock	.....	.....	.....	.....	495,678 00	566,601 00	70,923 00	.....
Hardy	2 004 00	4,004 00	2,000 00	.....	671,492 00	686,001 00	14,599 00	.....
Harrison	75,700 00	15,205 00	.....	60,495 00	2,152,530 00	2,176,612 00	24,082 00	.....
Jackson	19,402 00	26,310 00	6 908 00	.....	519,731 00	561,084 00	41,353 00	.....
Jefferson	12,150 00	14,450 00	2 300 00	.....	1,585,607 00	1,570,046 50	.....	15,560 50
Kanawha	15,251 00	5,200 00	.....	10,051 00	1,176,663 00	1,104,091 00	.....	72,572 00
Lewis	4,800 00	1,810 00	.....	2,990 00	745,495 00	814,065 00	68,570 00	.....
Lincoln	.....	.....	.....	.....	222,685 00	244,263 00	21,578 00	.....
Logan	.....	.....	.....	.....	197,580 00	220,834 00	23,254 00	.....
Marion	54,053 00	71,160 00	17,107 00	.....	1,317,135 00	1,481 422 00	164,287 00	.....
Marshall	4,000 00	2,870 00	.....	1,130 00	937,080 00	1,004,210 00	67 130 00	.....
Mason	.....	.....	.....	.....	1,357,440 00	1,372,370 00	14,930 00	.....
Mercer	5,425 00	1,500 00	.....	3,925 00	213,336 00	224,867 00	11,531 00	.....
Mineral	14,070 00	43,520 00	29,450 00	.....	681,420 00	786 240 00	104,820 00	.....
Monongalia	11,002 00	10,936 60	.....	66 00	1,308,502 00	1,358,752 00	50,250 00	.....
Monroe	.....	2,000 00	2,000 00	.....	743 055 00	778,101 00	35,046 00	.....
Morgan	4,107 00	4,383 00	276 00	.....	330,863 00	393,258 00	12,395 00	.....
McDowell	400 00	250 00	.....	150 00	44,743 00	61,639 00	16 896 00	.....
Nicholas	30,084 00	33,572 01	3,488 00	.....	231,218 00	243,567 00	12,349 00	.....
Ohio	10,900 00	15,960 00	5,060 00	.....	5,322,860 00	6,000,190 00	677,330 00	.....
Pendleton	.....	.....	.....	.....	475,706 00	508,678 00	32,972 00	.....
Pleasants	13,054 00	1,960 00	.....	11,094 00	347,972 00	345,159 00	.....	2,813 00

TABLE R.—Continued.

COUNTIES.	Amount of all Moneys and Bonds or other evidences of Debt under the control of any person as Receiver, Commissioner or Clerk of the Court				Total Amount of all Personal Property under Different Heads.			
	1881	1882	Increase.	Decrease	1881.	1882.	Increase.	Decrease.
Pocahontas					312,766 00	311,524 00		1,242 00
Preston					927,833 00	997,386 00	69,553 00	
Putnam					370,280 00	420 100 00	49,820 00	
Raleigh					232,543 00	243 809 00	11,266 00	
Randolph					208,981 00	222 395 00	13,414 00	
Ritchie	18 00	2,200 00	2,182 00		582,488 00	541,699 00		40,789 00
Roane					305,052 00	324,224 00	19,172 00	
Summers	6,400 00	3,441 00		2,959 00	255,323 00	313,460 00	58,137 00	
Taylor	36,010 00	35,310 00		700 00	1,060 560 00	1,091,610 00	31,050 00	
Tucker	294 00			294 00	75,672 00	73 457 00		2,215
Tyler					540,350 00	546,980 00	6,630 00	
Upshur					532,497 00	586.483 00	53,986 00	
Wayne	4,229 00	15,387 00	11,158 00		533,908 00	574,637 00	40,729 00	
Webster					76,174 00	85,113 00	8,939 00	
Wetzel	2,216 00	2,166 00		50 00	512,980 00	442 212 00		70,768 00
Wirt	19,941 00	24,976 00	5,035 00		249,664 00	253,321 00	3 657 00	
Wood		700 00	700 00		1,916,791 00	2,134,645 00	217,854 00	
Wyoming	150 00	150 00			86,721 00	92,451 00	5,730 00	
Total	$ 420,671 00	$ 409,345 00	$ 106,670 00	$ 117 996 00	$ 37 562,854 00	$ 39,637,735 50	$ 2,362,346 06	$ 287,464 50

TABLE R—Continued.

COUNTIES.	Number of Acres of Land				Average Value per Acre, including Buildings.				Average Value per Acre.				Value of Buildings on Land.			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease.
Barbour	223,726	222 486	.....	1,240	$ 7 44	$ 7 46	2	.....	$6 79	$ 6 82	$ 3	.....	$ 142,954 35	$ 140,692 35	.....	$ 2,26 00
Berkeley	185,174	195,132	9,958	.....	17 02	16 18	.....	84	12 73	12 66	.....	7	794,611 00	685,490 00	.....	109,121 00
Boone	301,133	263 807	.....	37,325	1 35	1 34	.....	1	1 16	1 18	2	.....	55,989 00	40,574 00	.....	15,415 00
Braxton	403,597	451,938	48,341	.....	2 53	2 36	.....	17	2 31	2 24	.....	7	65,829 85	64,069 74	.....	1,760 11
Brooke	57,167	57,212	45	.....	35 00	33 35	.....	1 65	29 00	28 46	.....	54	264,230 00	269,650 00	$ 5,420 00	.....
Cabell	180,438	183,937	3,499	.....	6 10	5 89	.....	21	5 52	5 38	.....	14	104,129 00	94,519 00	.....	9 610 00
Calhoun	167,714	169,460	1,746	.....	2 47	2 43	.....	4	2 32	2 31	.....	1	24,280 00	21,980 00	.....	2,300 00
Clay	215,528	214,550	.....	978	1 32	1 32	.....	.....	1 29	1 29	.....	.....	4 725 00	4,625 00	.....	100 00
Doddridge	286,086	213,858	.....	72,228	4 36	3 23	87	.....	4 10	4 85	75	.....	72,709 00	69 934 00	.....	2,775 00
Fayette	471,618	411,550	.....	60,068	2 47	2 84	37	.....	1 96	2 18	23	.....	239,100 00	268,972 50	29,872 50	.....
Gilmer	265,760	259 075	.....	6,685	2 31	2 36	5	.....	1 91	2 10	19	.....	56,699 00	74,939 00	18,240 00	.....
Grant	336,843	331,551	.....	4,792	4 29	4 32	3	.....	3 80	3 86	6	.....	157,330 45	161,360 30	4,029 85	.....
Greenbrier	632,181	635,246	3,065	.....	4 87	4 89	2	.....	4 37	4 01	.....	36	312,913 00	558,181 00	245,268 00	.....
Hampshire	380,385	361,371	.....	19,014	4 66	4 70	4	.....	4 06	4 03	.....	3	218,574 75	333,886 00	115,311 25	.....
Hancock	56,676	52,985	.....	3,691	25 80	23 71	.....	2 09	21 40	21 11	.....	29	232,329 50	237,617 50	5,288 00	.....
Hardy	325,966	346,595	20,629	.....	5 00	4 74	.....	26	4 40	4 12	.....	28	194,213 98	212,601 48	18,357 50	.....
Harrison	267,768	268,083	313	.....	19 03	18 89	.....	14	16 90	16 85	.....	5	568 390 00	567 680 00	.....	710 00
Jackson	317,449	318 028	579	.....	6 00	6 04	4	.....	5 47	5 47	.....	.....	179,861 00	180,544 00	683 00	.....
Jefferson	130,052	131,251	1 199	.....	29 88	29 95	7	.....	24 25	23 55	.....	70	832,082 00	841 329 00	9 247 00	.....
Kanawha	492,777	578,754	85,977	.....	6 41	5 71	.....	70	5 60	5 05	.....	55	399,403 00	383,116 00	.....	16,287 00
Lewis	337,101	340,108	3,007	.....	5 17	5 12	.....	5	4 69	4 65	.....	4	160,542 00	169 254 20	8,712 20	.....
Lincoln	314,137	646,417	332,280	.....	1 91	1 43	.....	48	1 76	1 36	.....	40	47,405 00	45,060 00	.....	2,345 00
*Logan	1,001,695	1,001,695	.....	.....	55	55	.....	.....	53	53	.....	.....	26,209 00	26,209 00	.....	.....
Marion	201,952	202,102	150	.....	13 26	13 26	.....	.....	11 28	11 23	.....	5	401,610 00	411,558 00	9 948 00	.....
Marshall	189,888	189,277	.....	611	19 04	19 18	14	.....	16 44	16 52	8	.....	492.278 00	492,355 00	77 00	.....
Mason	280,771	272,233	.....	8,538	12 49	12 72	23	.....	11 08	11 35	27	.....	395,874 00	373 680 00	.....	22,194 00
*Mercer	209,461	209,461	.....	.....	2 21	2 21	.....	.....	2 11	2 11	.....	.....	20,710 00	20,710 00	.....	.....
Mineral	207,751	208,545	794	.....	7 04	7 03	.....	1	6 13	6 09	.....	4	189,506 00	196,712 00	7,206 00	.....
Monongalia	233,654	228,655	.....	4,999	13 15	13 38	23	.....	11 48	11 71	23	.....	390,433 00	392 055 00	1,622 00	.....
Monroe	292,292	271,948	.....	20,344	6 84	7 33	49	.....	6 11	6 53	42	.....	203,214 75	219,769 80	16 555 05	.....
Morgan	148,488	147,048	.....	1,440	4 19	4 17	.....	2	2 89	2 83	.....	6	192,066 00	196,775 00	4,709 00	.....
McDowell	1,479,520	752,050	.....	727,461	27	30	3	.....	27	28	1	.....	2,229 25	1,329 85	.....	899 40
Nicholas	347,089	465,206	118,117	.....	1 42	1 12	.....	30	1 26	97	.....	29	66,081 00	70,296 00	4,215 00	.....
Ohio	64,267	64,419	152	.....	42 46	41 35	.....	1 11	34 26	34 67	41	.....	427,010 00	432 530 00	5,520 00	.....
*Pendleton	458,819	453,819	.....	.....	2 43	2 43	.....	.....	2 13	2 13	.....	.....	137,138 00	137,138 00	.....	.....

TABLE R—Continued.

COUNTIES	Number of Acres of Land.				Average Value per Acre, including Buildings.				Average Value per Acre.				Value of Buildings on Land.			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease.	1881	1882	Increase	Decrease	1881	1882	Increase.	Decrease.
Pleasants	84,562	85,051	489	.....	8 70	8 80	10	.....	7 85	7 89	4	.....	72,148 00	76,997 61	4,848 61	.....
Pocahontas	568,110	586,837	18,729	.....	2 34	2 28	.....	6	2 15	2 07	.....	8	106,081 00	109,501 00	3,420 00	.....
Preston	389,737	389,713	.....	24	4 90	4 88	.....	2	4 07	4 00	.....	7	363,292 00	344,922 00	.....	18,370 00
Putnam	225,114	225,533	419	.....	6 03	6 08	5	.....	5 45	5 49	4	.....	129,225 00	131 925 00	2,700 00	.....
Raleigh	530,976	335 207	.....	195 769	1 24	1 98	74	.....	1 15	1 82	67	.....	56,705 00	55,215 00	.....	1,490 00
Randolph	914,565	1,135,606	221,041	.....	97	96	.....	1	92	92	.....	.....	42,629 00	39 654 00	.....	2,975 00
Ritchie	310,556	311,907	1,351	.....	3 81	3 81	.....	.....	3 28	3 27	.....	1	166,452 00	167 959 50	1,507 50	.....
Roane	303,097	295,946	.....	7,151	2 71	2 71	.....	.....	2 47	2 14	.....	33	71,596 00	69,675 00	.....	1,921 00
Summers	213,008	212,901	.....	107	2 46	2 49	3	.....	2 17	2 22	5	.....	60,180 00	58,812 00	.....	1,368 00
Taylor	112,333	112,261	.....	72	13 90	13 68	.....	22	11 61	11 53	.....	8	267,490 00	241,640 00	.....	25,850 00
Tucker	293,040	321,082	28,042	.....	1 47	1 43	.....	4	1 47	1 40	.....	7	1,438 50	8,816 00	7,377 50	.....
Tyler	166,576	166,735	159	.....	7 56	7 59	3	.....	6 87	6 83	.....	4	114,570 00	118,246 00	3,676 00	.....
Upshur	355,367	347,779	.....	7,588	4 75	4 89	14	.....	4 37	4 45	8	.....	143,545 61	152 209 11	8,663 50	.....
Wayne	337,430	312,720	.....	24,710	4 21	4 53	32	.....	3 92	4 21	29	.....	100,980 00	103,970 00	2,990 00	.....
Webster	756,748	1,224,869	468,121	.....	52	53	1	.....	50	51	1	.....	18,554 00	17,829 00	.....	725 00
*Wetzel	232,519	232,519	.....	.....	5 92	5 92	.....	.....	5 45	5 45	.....	.....	110,161 00	110,161 00	.....	.....
Wirt	158,841	160,814	1 973	.....	4 64	4 43	.....	21	4 10	3 96	.....	14	85,939 00	86,239 00	300 00	.....
Wood	231,223	232,762	1,539	.....	12 35	12 44	9	.....	10 64	10 63	.....	1	396,795 00	419,780 00	22,985 00	.....
Wyoming	1,023,144	339,111	.....	684,033	55	75	20	.....	55	72	17	.....	7,785 00	7,785 00	.....	.....
Total	18,671,368	18,154,214	1,371,714	1,888 868	$409 77	$405 47	$4 34	$8 64	$350 77	$349 99	$4 04	$4 82	$10,388,225 99	$10,718,528 94	$568,780 46	$238,477 50

*Land Books for the counties of Logan, Mercer, Pendleton and Wetzel not received in time for this report. Valuations of 1881 used for 1882.

TABLE R—Continued.

COUNTIES.	VALUE OF BUILDINGS ON LOTS.				VALUE OF TOWN LOTS WITHOUT BUILDINGS.			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease
Barbour	$ 32,491 00	$ 34,480 50	$ 1,989 50	$	$ 9,626 53	$ 11,159 28	$ 1,532 75	$ .....
Berkeley	857,417 00	810,095 00	.....	47,322 00	335,824 00	389,919 00	54,095 00	.....
Boone	2,985 00	2,785 00	.....	200 00	1,384 00	1,359 00	.....	25 00
Braxton	13 549 00	13,749 00	200 00	.....	5,464 00	5,527 00	63 00	.....
Brooke	177,275 00	185,050 00	7,775 00	.....	84,735 00	83,405 00	.....	1,330 00
Cabell	468,675 00	504,247 50	35,572 50	.....	475,202 00	507,743 95	32,541 95	.....
Calhoun	5,395 00	6,420 00	1,025 00	.....	2 150 00	2,269 00	119 00	.....
Clay	980 00	980 00	.....	.....	239 34	239 34	.....	.....
Doddridge	5,825 00	29,725 00	23,900 00	.....	37,726 00	14,161 00	.....	23,565 00
Fayette	11,375 00	11,625 00	250 00	.....	5,247 00	5,251 00	4 00	.....
Gilmer	22,720 35	21,840 30	.....	880 05	8,316 60	9,404 40	1,087 80	.....
Grant	29,855 00	29,855 00	.....	.....	3,597 00	3,597 00	.....	.....
Greenbrier	184,837 19	190,315 29	5,478 10	.....	58,819 95	58,427 55	.....	392 40
Hampshire	98,449 30	100,911 00	2,461 70	.....	22,486 20	25,305 33	2,819 13	.....
Hancock	81,375 00	90,365 00	8,990 00	.....	37,157 80	34 362 29	.....	2,795 51
Hardy	124,170 00	121,990 00	.....	2,180 00	31,312 00	34.642 00	3,330 00	.....
Harrison	559,530 00	625,055 00	65,525 00	.....	317,658 50	328,260 77	10,602 77	.....
Jackson	111,354 00	117,219 00	5,865 00	.....	55,805 00	50,541 00	.....	5,264 00
Jefferson	557,039 50	559,676 00	2,637 50	.....	181 395 50	184,069 00	2,673 50	.....
Kanawha	759,855 00	750,138 00	.....	9,717 00	654,668 00	638,772 00	.....	15,896 00
Lewis	109,359 00	119,947 00	10,588 00	.....	90,314 17	81,780 50	.....	8,533 50
Lincoln	10,690 00	10,090 00	.....	600 00	3,620 00	3,495 00	.....	125 00
*Logan	2,850 00	2 850 00	.....	.....	5,306 17	5,306 17	.....	.....
Marion	302,885 00	306,360 00	3,475 00	.....	81,106 00	80,522 00	.....	584 00
Marshall	239,800 00	257,130 00	17,330 00	.....	93,670 00	93,020 00	.....	650 00
Mason	683,249 99	675,759 66	.....	7,490 33	243,607 00	254,752 33	11,145 33	.....
*Mercer	6,255 00	6,255 00	.....	.....	3,560 00	3,560 00	.....	.....
Mineral	458,721 00	459,151 00	430 00	.....	265,059 00	267,359 00	2,300 00	.....
Monongalia	193,355 00	195,287 00	1,932 00	.....	84,276 00	83,019 00	.....	1,257 00
Monroe	91,596 24	98,432 99	6,836 75	.....	19,522 86	21,383 66	1,860 80	.....
Morgan	152 536 27	145,070 00	.....	7,466 27	38,095 34	40,136 00	2,040 66	.....
McDowell	.....	.....	.....	.....	.....	.....	.....	.....
Nicholas	3,380 00	3 500 00	120 00	.....	2,294 13	2,279 13	.....	15 00
Ohio	6,122,690 00	6,271,370 00	148,680 00	.....	3,250,220 00	3,291,070 00	40,850 00	.....
*Pendleton	.....	.....	.....	.....	.....	.....	.....	.....
Pleasants	29,239 00	30,538 00	1,299 00	.....	12,508 50	12,608 50	100 00	.....

TABLE R—Continued.

COUNTIES.	VALUE OF BUILDINGS ON LOTS				VALUE OF TOWN LOTS WITHOUT BUILDINGS.			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease
Pocahontas	$ 3 500 00	$ 4,500 00	$ 1,000 00	$	$ 2 400 00	$ 2 390 00	$	$ 10 00
Preston	180,905 00	189,250 00	8,345 00	.....	79,393 00	78,914 00	.....	479 00
Putnam	58,845 00	55,705 00	.....	3,140 00	19 740 00	20,940 00	1,200 00	.....
Raleigh	7,965 00	7,965 00	.....	.....	2,920 89	2,920 89	.....	.....
Randolph	23,125 00	22,725 00	.....	400 00	7,189 00	7,689 00	500 00	.....
Ritchie	49,989 00	48,655 00	.....	1,334 00	10,600 00	11,687 00	1,087 00	.....
Roane	22,030 00	21,250 00	.....	780 00	6,024 00	6 504 00	480 00	.....
Summers	73,865 00	81,840 00	7 975 00	.....	24,185 00	23,185 00	.....	1,000 00
Taylor	560,590 00	565,375 00	4,785 00	.....	240,060 00	241,065 00	1,005 00	.....
Tucker	3,330 00	3,400 00	100 00	.....	1,339 00	2,271 65	932 65	.....
Tyler	53 065 75	53,960 70	894 95	.....	29,195 00	29,754 30	559 30	.....
Upshur	67,350 00	69,350 00	2,000 00	.....	29,857 55	29,707 55	.....	150 00
Wayne	60,105 00	60,934 00	892 00	.....	34,913 00	37,570 00	2,657 00	.....
Webster	2,285 00	2 285 00	.....	.....	630 00	630 00	.....	.....
*Wetzel	48,150 00	48,150 00	.....	.....	14,342 00	14,342 00	.....	.....
Wirt	52,712 00	50,770 00	.....	1,942 00	18 113 00	18,237 00	124 00	.....
Wood	1,039,600 00	1,049,080 00	.....	520 00	956,870 00	963,905 00	7,035 00	.....
Wyoming	6,750 00	6,750 00	.....	.....	1,287 00	1,287 00	.....	.....
Total	$ 14,825,920 00	$ 15,120 239 94	$ 378,189 00	$ 83,971 65	$ 8,001,031 36	$ 8,121,705 57	$ 182,745 64	$ 62,071 41

*Land books for the counties of Logan, Mercer, Pendleton and Wetzel not received in time for this report. Valuations of 1881 used for 1882.

TABLE R—Continued.

COUNTIES.	VALUE OF LAND WITHOUT BUILDINGS.				TOTAL VALUE OF LAND, LOTS AND BUILDINGS			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease.
Barbour	$ 1 520,278 82	$ 1,518,881 88		$ 1,396 94	$ 1,705 350 70	$ 1,705,214 01		$ 136 69
Berkeley	2,358,735 00	2,471 956 00	$ 113,221 00		4,356,587 00	4,358,460 00	$ 1,873 00	
Boone	350,869 00	312,682 00		38,187 00	411,227 00	357,401 00		53,826 00
Braxton	955,618 05	1 002,944 86	47,326 81		1,040,460 90	1,086,290 60	45,829 70	
Brooke	1,642,033 00	1,638,135 00		3,898 00	2,168,263 00	2,176,240 00	7,977 00	
Cabell	996,919 56	989,412 26		7,507 30	2,044,925 56	2,096,483 07	51,557 51	
Calhoun	389,851 37	390,110 54	259 17		421,676 37	420 779 54		896 83
Clay	279,029 96	278,077 45		952 51	284,974 30	283,921 79		1 052 51
Doddridge	1,174,920 84	1,049,478 89		125,441 95	1,291,180 86	1,163,298 89		127,881 97
Fayette	925,833 00	900,145 00		25,688 00	1,181,555 00	1,185,993 50	4,438 50	
Gilmer	530,135 50	534,765 42	4,629 92		646,871 45	640,949 12		5,922 33
Grant	1,276 255 67	1,271,428 56		4,827 11	1 467,038 12	1,466,240 86		797 26
Greenbrier	2,768'543 89	2,548,167 89		220,376 00	3,325,114 86	3,355,055 73	29,940 87	
Hampshire	1,554 739 00	1 456,778 60		97 960 40	1,894,249 82	1,914 577 43	20,327 61	
Hancock	1,127,440 79	1,118 896 52		8,544 27	1,478,298 09	1,481,241 31	2,943 22	
Hardy	1,435,184 19	1,429,464 56		5,719 63	1,784,880 17	1,798,698 04	13,817 87	
Harrison	4,528,820 83	4,497,724 71		31,096 12	6,014 398 83	6,018,726 48	4,327 65	
Jackson	1,737,533 00	1.741,414 00	3,881 00		2,084,552 00	2,089,718 00	5,166 00	
Jefferson	3 054,001 63	3,091,677 00	37,675 37		4.624,518 63	4,676,751 00	52,232 37	
Kanawha	2,759,851 00	2,923,418 00	163,567 00		4,573,777 00	4 940,849 00	367,072 00	
Lewis	1,583,531 00	1,583,983 37	452 37		1,943,747 00	1,954.965 07	11,218 07	
Lincoln	555,268 00	881,279 00	326,011 00		616,983 00	938 926 00	321,943 00	
*Logan	534,070 97	534,070 97			568,436 14	568,436 14		
Marion	2,277,930 00	2,270,821 00		7,109 00	3 063,531 00	3,068 261 00	4,730 00	
Marshall	3,113,750 00	3,126,653 00	12,903 00		3,939 498 00	3,970,988 00	31,490 00	
Mason	3,111'214 52	3,091,554 36		19,660 16	4,433,945 51	4 395,746 43		38,199 08
*Mercer	446,060 43	443,060 43			473,590 43	473 590 43		
Mineral	1,274,504 00	1,269,528 00		4,976 00	2,187,790 00	2,192,750 00	4,960 00	
Monongalia	2,682,885 00	2 677,063 00		5 822 00	3,350,949 00	3,347,424 00		3,525 00
Monroe	1,769 914 78	1,777 817 35		19,097 43	2,111,251 63	2,117,403 80	6,152 17	
Morgan	430,347 10	416,151 47		14,195 63	812,844 70	798,132 47		14,612 23
McDowell	401,137 76	217,378 36		183,759 40	403,467 01	218 708 21		184,758 80
Nicholas	439,364 80	451,050 20	11,685 40		511,119 93	527,125 33	16,005 40	
Ohio	2,202,210 00	2,233 770 00	31,560 00		12,002,130 00	12,228,740 00	226,610 00	
*Pendleton	977.168 03	977,168 03			1,139,324 03	1,139.824 03		
Pleasants	663,672 23	671,561 63	7,889 40		777,567 73	791,705 74	14,138 01	

TABLE R—Continued.

COUNTIES.	VALUE OF LAND WITHOUT BUILDINGGS.				TOTAL VALUE OF LAND, LOTS AND BUILDIN			
	1881	1882	Increase.	Decrease.	1881	1882	Increase	Decrease.
Pocahontas	$ 1,224,116 65	$ 1,228,084 25	$ 3,967 60	.....	1,336,097 65	1,344,475 25	8,377 60	.....
Preston	1,583,447 00	1 556,085 00	.....	27,362 00	2,180,041 00	2,169,171 00	.....	10,870 00
Putnam	1,228,247 00	1,239,791 00	11,544 00	.....	1,435,757 00	1,448,361 00	12,604 00	.....
Raleigh	586,946 60	609,260 40	22,313 80	.....	654,537 49	675,361 29	20,823 80	.....
Randolph	852,004 63	1,019,030 81	167,026 18	.....	924,948 32	1,089,099 51	164,151 19	.....
Ritchie	1,019,726 47	1,020,551 47	825 00	.....	1,246,767 47	1,248,852 97	2,085 50	.....
Roane	750,087 00	733,899 00	.....	16,188 00	849,737 00	831,328 00	.....	18,409 00
Summers	463,826 93	473,273 00	9,446 07	.....	622,056 93	637,110 00	15,053 07	.....
Taylor	1,294,786 70	1,294,266 92	.....	519 78	2,362,926 70	2,342,346 92	.....	20,579 78
Tucker	432,065 79	450,454 53	18,388 74	.....	438,173 29	464,972 18	26,798 89	.....
Tyler	1,145,860 00	1,148,138 00	2,278 00	.....	1,342,691 00	1,350,099 00	7,408 00	.....
Upshur	1,555,585 57	1,547,935 68	.....	7,649 89	1,795,338 73	1,799,202 34	3,863 61	.....
Wayne	1,325,681 00	1,317,464 02	.....	8,216 98	1,521,779 00	1,518,938 02	.....	2,840 98
Webster	378,551 00	629,871 27	251,320 27	.....	400 020 55	650,615 27	250,594 72	.....
*Wetzel	1,267,835 17	1,267,835 17	.....	.....	1,440,525 26	1,440,525 26	.....	.....
Wirt	652,601 39	636,183 93	.....	16,417 46	809,365 39	791,429 93	.....	17,935 46
Wood	2,460,305 00	2,475,605 00	15,300 00	.....	4,853,570 00	4,808,270 00	44,700 00	.....
Wyoming	563,291 82	245,345 82	.....	317,946 50	579.113 82	261,167 32	.....	317,946
Total	$ 72,638,588 44	$ 72,681,544 08	$ 1,263,471 00	$ 1,220 515 46	105,929,521 37	106.910,441 23	$ 1,801,210 33	$ 820,290

*Land books for the counties of Logan, Mercer, Pendleton and Wetzel not received in time for this report. Valuations of 1881 used for 1882.

TABLE R—Continued.

COUNTIES.	TOTAL VALUE OF ALL PERSONAL PROPERTY AND REAL ESTATE.				TAX ON PERSONAL PROPERTY.							
					For State Purposes.				For General School Purposes.			
	1881	1882	Increase.	Decrease	1881	1882	Increase.	Decr'se.	1881	1882	Increase	Decr'se.
Barbour	$ 2,310,030 70	$ 3,309,399 01	.....	$ 631 69	$1,209 36	$1,208 37	.....	$ 99	$ 604 69	$ 604 18	.....	$ 51
Berkeley	5,741,745 00	5,740.900 00	.....	845 00	2,770 32	2,764 85	.....	5 47	1,385 39	1,382 56	.....	2 83
Boone	602,269 00	544,607 00	.....	57,662 00	382 03	374 41	.....	7 67	191 04	187 21	.....	3 83
Braxton	1,356,040 90	1,433,145 60	$ 77,104 70	.....	631 01	700 20	$ 69 19	.....	316 86	351 49	$ 34 63	.....
Brooke	2,777,263 00	2,756,363 00	.....	20,900 00	1,218 02	1,160 42	.....	57 60	611 24	582 55	.....	28 60
Cabell	2,722 959 56	2,919,910 07	196,950 51	.....	1,376 01	1,646 65	270 64	.....	689 80	825 06	135 26	.....
Calhoun	582,732 37	584,936 54	2,204 17	.....	321 97	328 42	6 45	.....	161 44	164 47	3 03	.....
Clay	346,105 30	345,150 79	.....	954 51	122 35	122 44	9	.....	61 13	61 19	6	.....
Doddridge	1,698,619 86	1,613,006 89	.....	85 612 97	814 87	912 31	97 44	.....	407 45	464 16	56 71	.....
Fayette	1,553,842 00	1,587,561 50	33,719 50	.....	744 11	837 85	93 74	.....	374 33	433 93	59 60	.....
Gilmer	938,760 45	939,535 12	774 67	.....	583 88	597 08	13 20	.....	292 83	300 28	7 45	.....
Grant	1,967,736 12	1,970,876 86	3,140 74	.....	1,001 40	1,009 40	8 00	.....	501 48	505 46	3 98	.....
Greenbrier	4,510,224 86	4,494,586 73	.....	15,638 13	2,379 38	2,278 96	.....	100 42	1,194 32	1,140 88	.....	53 44
Hampshire	2,784,715 82	2,851,105 43	66,389 61	.....	1,780 69	1,871 04	90 35	.....	892 32	937 61	45 29	.....
Hancock	1,973,976 09	2,047,842 31	73,866 22	.....	991 36	1 132 41	141 05	.....	495 71	567 91	72 20	.....
Hardy	2,456 282 17	2,484,699 04	28,416 87	.....	1,342 60	1,371 66	29 06	.....	672 90	687 25	14 35	.....
Harrison	8,166,928 83	8,195,338 48	28,409 65	.....	4,304 83	4,353 23	48 40	.....	2,160 75	2,182 65	21 90	.....
Jackson	2,604,283 00	2,650,802 00	46,519 00	.....	1,039 32	1,122 16	82 84	.....	523 22	561 09	37 87	.....
Jefferson	6,210,125 63	6,246,797 50	36,671 87	.....	3,171 44	3,139 94	.....	31 50	1,590 37	1,574 63	.....	15 74
Kanawha	5,750,440 00	6,044,940 00	294,500 00	.....	2,378 65	2,210 00	.....	168 65	1,199 99	1,111 67	.....	88 32
Lewis	2,689,242 00	2,769,030 07	79,788 07	.....	1,420 99	1,628 13	137 14	.....	745 08	815 57	70 49	.....
Lincoln	839,668 00	1,183,189 00	343,521 00	.....	445 26	488 22	42 96	.....	224 58	244 70	20 12	.....
Logan	766,016 14	789,270 14	23,254 00	.....	394 90	441 67	46 77	.....	199 57	221 40	21 83	.....
Marion	4,380,666 00	4,549,683 00	169,017 00	.....	2,633 46	2,960 98	327 52	.....	1,319 59	1,488 17	168 58	.....
Marshall	4,876 578 00	4,975,198 00	98,620 00	.....	1,974 16	2,208 42	234 26	.....	937 08	1,104 21	167 13	.....
Mason	5,791,385 51	5,768,116 43	.....	23,269 08	2,718 11	2,744 86	26 75	.....	1,363 55	1,375 59	12 04	.....
Mercer	686 926 43	698,457 43	11,531 00	.....	426 86	449 79	22 93	.....	294 84	223 43	.....	71 45
Mineral	2,869,210 00	2,978,399 00	109,780 00	.....	1,362 84	1,572 48	209 64	.....	681 43	786 24	104 81	.....
Monongalia	4,659,451 00	4,706,176 00	46,725 00	.....	2,616 47	2,717 54	101 07	.....	1,312 97	1,363 07	50 10	.....
Monroe	2,854,306 63	2,895,504 80	41,198 17	.....	1,486 11	1,556 20	70 09	.....	743 02	778 17	35 15	.....
Morgan	1,193 707 70	1,191,390 47	.....	2,317 23	761 68	786 25	24 57	.....	383 71	395 78	12 07	.....
McDowell	448,210 01	280,347 21	.....	167,862 80	89 56	123 10	33 54	.....	45 59	64 47	18 88	.....
Nicholas	742 337 93	770,692 33	28,354 40	.....	462 49	486 85	24 36	.....	232 04	243 91	11 87	.....
Ohio	17,324,990 00	18,228,930 00	903,940 00	.....	10,645 72	12,000 38	1,354 66	.....	5,322 66	6,000 19	677 53	.....
Pendleton	1,615,030 03	1,648,002 03	32,972 00	.....	951 00	1,017 00	66 00	.....	477 72	508 50	30 78	.....
Pleasants	1,125,539 73	1,136,864 74	11,325 01	.....	695 97	689 92	.....	6 05	347 97	345 88	.....	2 09

TABLE R—Continued.

COUNTIES.	TOTAL VALUE OF ALL PERSONAL PROPERTY AND REAL ESTATE.				TAX ON PERSONAL PROPERTY.							
					For State Purposes				For General School Purposes			
	1881	1882	Increase.	Decrease.	1881	1882	Increase	Decr'se	1881	1882	Increase.	Decr'se.
Pocahontas	1,648,863 65	1,655,999 25	7,135 60	.....	625 53	623 05	.....	2 48	312 77	311 53	.....	1 24
Preston	3,107,874 00	3,166 557 00	58,683 00	.....	1,854 76	1,993 85	139 09	.....	931 75	1 002 30	70 55	.....
Putnam	1,806 037 00	1,868 461 00	62,424 00	.....	740 57	840 20	99 63	.....	374 64	424 71	50 07	.....
Raleigh	887,080 49	919,170 29	32,089 80	.....	465 11	487 69	22 58	.....	232 57	244 85	12 28	.....
Randolph	1,133,929 32	1,311,494 51	177,565 19	.....	417 61	444 68	27 07	.....	209 20	222 79	13 59	.....
Ritchie	1,829,255 47	1,790.551 97	.....	38,703 50	1,164 24	1,212 52	48 28	.....	585 72	609 09	23 37	.....
Roane	1,154,789 00	1 155,552 00	763 00	.....	610 09	648 27	38 18	.....	305 41	326 78	21 37	.....
Summers	877,379 93	950,570 00	73,190 07	.....	510 47	626 91	116 44	.....	257 13	317 94	60 81	.....
Taylor	3,423,486 70	3,433 956 92	10,470 22	.....	2 134 84	2,183 22	48 38	.....	1,067 42	1,091 61	24 18	.....
Tucker	513,845 29	538,429 18	24,583 89	.....	151 11	146 87	.....	4 24	76 08	74 29	.....	1 79
Tyler	1,883,041 00	1,897,079 00	14 038 00	.....	1,081 67	1,107 13	25 46	.....	545 77	558 49	12 72	.....
Upshur	2,327'835 73	2,385,685 34	57,849 61	.....	1.064 98	1 172 91	107 93	.....	532 47	586 51	54 04	.....
Wayne	2,055 687 00	2,093,575 02	37,888 02	.....	1,068 02	1,149 33	81 31	.....	537 65	577 41	39 76	.....
Webster	476 194 55	735,728 27	259,533 72	.....	152 60	169 95	17 35	.....	76 30	85 49	9 19	.....
Wetzel	1,953,505 26	1,882,737 26	.....	70,768 00	825 95	884 40	58 45	.....	412 98	442 21	29 23	.....
Wirt	1,059,079 39	1,044,750 93	.....	14,278 46	498 82	505 89	7 07	.....	250 30	253 98	3 68	.....
Wood	6,770 361 00	7,032,915 00	362,554 00	.....	3,833 57	4,269 29	435 72	.....	1,917 52	2,134 91	217 39	.....
Wyoming	665 834 82	353,618 32	.....	312'216 50	173 36	186 09	12 73	.....	87 24	102 59	15 85	.....
Total	$143,492,375 37	$146,548,176 73	$3,867,461 28	$811,659 87	$75,092 53	$79,665 84	$4 958 38	$385 07	$37,671 58	$39,952 99	$2,551 30	$269 89

TABLE R—Continued.

COUNTIES.	TAX ON PERSONAL PROPERTY.				TAX ON CAPITATION AT ONE DOLLAR PER HEAD.				SPECIAL TAX ON MERCHANTS AND MANUFACTURERS.							
	Total Tax on Personal Property				General School Purposes.				State Purposes.				Gen'l School Purposes.			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease	1881	1882	Increase.	Decrease	1881	1882	Increase.	Decrease.
Barbour	$ 1,814 05	$ 1,812 55	$	$ 1 50	$ 2,443 00	$ 2,460 00	$ 17 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Berkeley	4,155 71	4,147 41	.....	8 30	3,424 00	3 345 00	.....	$ 79 00	.....	.....	.....	.....	.....	.....	.....	.....
Boone	573 12	561 62	.....	11 50	1,127 00	1,104 00	.....	23 00	.....	.....	.....	.....	.....	.....	.....	.....
Braxton	947 87	1,051 69	103 82	.....	1,984 00	2,134 00	150 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brooke	1,829 26	1,742 97	.....	86 29	1,389 00	1,327 00	.....	62 00	.....	.....	.....	.....	.....	.....	.....	.....
Cabell	2,065 81	2,471 71	405 90	.....	2,993 00	3,217 00	224 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Calhoun	483 41	492 89	9 48	.....	1,128 00	1,025 00	.....	103 00	.....	.....	.....	.....	.....	.....	.....	.....
Clay	183 48	183 63	15	.....	614 00	657 00	43 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Doddridge	1,222 32	1,376 47	154 15	.....	1,968 00	1,954 00	.....	14 00	.....	.....	.....	.....	.....	.....	.....	.....
Fayette	1,118 44	1,271 78	153 34	.....	2,656 00	3,053 00	397 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gilmer	876 71	897 36	20 65	.....	1,511 00	1,473 00	.....	38 00	.....	.....	.....	.....	.....	.....	.....	.....
Grant	1,502 88	1,514 86	11 98	.....	1,188 00	1,157 00	.....	31 00	.....	.....	.....	.....	.....	.....	.....	.....
Greenbrier	3,573 70	3,419 84	.....	153 86	3 114 00	3,072 00	.....	42 00	.....	30 87	30 87	.....	.....	15 44	15 44	.....
Hampshire	2,673 01	2,808 65	135 64	.....	2,107 00	2,177 00	70 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hancock	1,487 07	1,700 32	213 25	.....	1,117 00	1,102 00	.....	15 00	.....	.....	.....	.....	.....	.....	.....	.....
Hardy	2,015 50	2,058 91	43 41	.....	1,435 00	1,426 00	.....	9 00	.....	.....	.....	.....	.....	.....	.....	.....
Harrison	6,465 58	6,535 88	70 30	.....	4 255 00	4,208 00	.....	57 00	.....	.....	.....	.....	.....	.....	.....	.....
Jackson	1,562 54	1,683 25	120 71	.....	3,287 00	3,367 00	80 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jefferson	4,761 81	4,714 57	.....	47 24	3,157 00	3 036 00	.....	121 00	.....	90	90	.....	.....	45	45	.....
Kanawha	3,578 64	3,321 67	.....	256 97	6,603 00	6,624 00	21 00	21 00	.....	.....	.....	.....	.....	.....	.....	.....
Lewis	2,236 07	2,443 70	207 63	.....	2,479 00	2,477 00	.....	2 00	.....	.....	.....	.....	.....	.....	.....	.....
Lincoln	669 84	732 92	63 08	.....	1,729 00	1,816 00	87 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Logan	594 47	663 07	68 60	.....	1,448 00	1,501 00	53 00	.....	.....	3 60	3 60	.....	.....	1 80	1 80	.....
Marion	3,953 05	4,449 15	496 10	.....	3 616 00	3,664 00	48 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Marshall	2,911 24	3,312 63	401 39	.....	3 539 00	3,546 00	7 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mason	4,081 66	4,120 45	38 79	.....	4,440 00	4,328 00	.....	112 00	.....	.....	.....	.....	.....	.....	.....	.....
Mercer	721 70	673 22	.....	48 48	1,426 00	1,538 00	112 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mineral	2,044 27	2,358 72	314 45	.....	1,871 00	1,803 00	.....	68 00	6 98	.....	.....	6 98	3 51	.....	.....	3 51
Monongalia	3,929 44	4,080 61	151 17	.....	3,048 00	3,039 00	.....	9 00	.....	.....	.....	.....	.....	.....	.....	.....
Monroe	2,229 13	2,334 37	105 24	.....	2,243 00	2,223 00	.....	20 00	.....	.....	.....	.....	.....	.....	.....	.....
Morgan	1,145 39	1,182 03	36 64	.....	1,327 00	1,321 00	.....	6 00	.....	.....	.....	.....	.....	.....	.....	.....

TABLE R—Continued.

COUNTIES.	TAX ON PERSONAL PROPERTY.				TAX ON CAPITATION AT ONE DOLLAR PER HEAD.				SPECIAL TAX ON MERCHANTS AND MANUFACTURERS.							
	Total Tax on Personal Property.				General School Purposes.				State Purposes				Gen'l School Purposes			
	1881	1882	Increase.	Decrease.	1881	1882	Increase.	Decrease.	1881	1882	Increase	Decrease.	1881	1882	Increase.	Decrease.
McDowell	135 15	187 57	52 42		542 00	569 00	27 00									
Nicholas	694 53	730 76	36 23		1,467 00	1,481 00	14 00									
Ohio	15,968 38	18 000 57	2,032 19		8,257 00	8,395 00	138 00									
Pendleton	1,428 72	1,525 50	96 78		1,633 00	1,633 00										
Pleasants	1,043 94	1,035 80		8 14	1,287 00	1,290 00	3 00									
Pocahontas	938 30	934 58		3 72	1,213 00	1,244 00	31 00									
Preston	2,786 51	2,996 15	209 64		3,773 00	3,884 00	111 00			6 12	6 12			3 06	3 06	
Putnam	1,115 21	1,264 91	149 70		2,248 00	2,271 00	23 00									
Raleigh	697 68	732 54	34 86		1,414 00	1,445 00	31 00									
Randolph	626 81	667 47	40 66		1.729 00	1,776 00	47 00									
Ritchie	1,749 96	1,821 61	71 65		2,591 00	2,726 00	135 00									
Roane	915 50	975 05	59 55		2 320 00	2,383 00	63 00									
Summers	767 60	944 85	177 25		1,918 00	1,981 00	63 00									
Taylor	3,202 26	3,274 83	72 57		2,528 00	2,566 00	38 00			1 79	1 79			89	89	
Tucker	227 19	221 16		6 03	675 00	663 00		12 00								
Tyler	1,627 44	1,665 62	38 18		2,241 00	2,277 00	36 00									
Upshur	1,597 45	1,759 42	161 97		2,111 00	2,097 00		14 00								
Wayne	1,605 67	1,726 74	121 07		2,779 00	2,806 00	27 00									
Webster	228 90	255 44	26 54		650 00	663 00	13 00									
Wetzel	1,238 93	1,326 61	87 68		3,003 00	3,070 00	67 00									
Wirt	749 12	759 87	10 75		1,453 00	1,489 00	36 00									
Wood	5,751 09	6,404 20	653 11		5,250 00	5,378 00	128 00									
Wyoming	260 60	288 68	28 08		733 00	804 00	71 00									
Total	$ 112,764 11	$ 119,618 83	$ 7 486 75	$ 632 03	$ 126,481 00	$ 128,065 00	$ 2,411 00	$ 827 00	6 98	43 28	43 28	6 98	3 51	21 64	21 64	3 51

TABLE R.—Continued.

COUNTIES.	TOTAL TAX ON LICENSE. For State Purposes. 1881	1882	Increase.	Decrease.	TAX ON REAL ESTATE. State purposes of 20c on each $100 valuation. 1881	1882	Increase.	Decrease.	Gen'l school purposes at 10c. on each $100 valu'n 1881	1882	Increase.	Decrease.
Barbour	$ 208 76	$ 80 12	$	$ 128 64	$ 3,411 10	$ 3,419 87	$ 8 77	$	$ 1,765 25	$ 1,710 55	$ 5 03	$ .....
Berkeley	1,874 37	1,508 85	.....	365 52	8,692 78	8,713 64	20 86	.....	4,351 55	4,367 22	15 67	.....
Boone	30 25	65 91	35 66	.....	804 58	705 50	.....	99 08	402 22	352 93	.....	49 29
Braxton	24 25	31 74	7 49	.....	2,080 65	2,177 22	96 57	.....	1,041 29	1,091 82	50 53	.....
Brooke	141 58	717 58	576 00	.....	4,336 71	4,352 42	15 71	.....	2,169 38	2,177 35	7 97	.....
Cabell	1,872 15	3,050 63	1 178 48	.....	4,088 94	4,195 14	106 20	.....	2,046 44	2,099 77	53 33	.....
Calhoun	73 24	17 99	.....	55 25	854 03	856 31	2 28	.....	427 54	428 85	1 31	.....
Clay	6 56	6 90	34	.....	575 07	570 67	.....	4 40	287 54	285 48	.....	2 06
Doddridge	120 33	90 48	.....	29 85	2,604 06	2,342 41	.....	261 65	1,303 44	1,172 74	.....	130 70
Fayette	121 00	48 33	.....	72 67	2,447 61	2,406 10	.....	41 51	1,224 72	1,203 96	.....	20 76
Gilmer	42 75	36 50	.....	6 25	1,305 47	1,297 73	.....	7 74	654 54	648 83	.....	5 71
Grant	31 84	45 09	13 25	.....	2,933 66	2 933 63	.....	03	1,467 39	1,467 52	13	.....
Greenbrier	1,347 74	803 17	.....	544 57	6,649 62	6,715 29	65 67	.....	3,327 12	3,358 38	31 26	.....
Hampshire	.....	729 33	729 33	.....	3,624 30	3,633 96	9 66	.....	1,812 21	1,816 99	4 78	.....
Hancock	51 00	90 50	39 50	.....	2,956 62	2,962 53	5 91	.....	1,478 32	1,481 32	3 00	.....
Hardy	423 90	192 02	.....	231 88	3 570 30	3,598 43	28 13	.....	1,785 89	1,800 15	14 26	.....
Harrison	448 16	526 48	78 32	.....	12,033 30	12,061 53	28 23	.....	6 018 51	6 032 18	13 67	.....
Jackson	152 41	185 27	32 86	.....	4,190 38	4,204 22	13 84	.....	2,097 05	2,103 21	6 16	.....
Jefferson	1,951 43	1,892 41	.....	59 02	9,251 26	9,353 61	102 35	.....	4,626 41	4,677 86	51 45	.....
Kanawha	4,476 32	4,600 36	124 04	.....	9,308 05	8,979 02	.....	329 03	4,656 29	4,486 46	.....	169 83
Lewis	1,013 39	1,152 81	139 42	.....	3 883 27	3,909 79	26 52	.....	1,943 20	1,957 18	13 98	.....
Lincoln	10 00	28 48	18 48	.....	1,233 74	1,937 07	703 33	.....	717 20	981 59	264 39	.....
Logan	15 30	19 67	4 37	.....	1,086 99	1 086 99	.....	.....	544 26	544 26	.....	.....
Marion	583 23	1,125 28	542 05	.....	6,122 87	6,140 20	17 33	.....	3 068 17	3,076 34	8 17	.....
Marshall	255 33	324 40	69 07	.....	7,878 98	7,942 03	63 05	.....	3,939 48	4,021 03	81 55	.....
Mason	301 52	1,117 77	816 25	.....	8,866 08	8,797 03	.....	69 05	4,435 31	4,398 42	.....	36 89
Mercer	14 00	31 31	17 31	.....	960 48	960 48	.....	.....	481 52	481 52	.....	.....
Mineral	1,994 70	1,723 43	.....	271 27	4,375 58	4,385 50	9 92	.....	2,187 79	2,192 75	4 96	.....
Monongalia	212 58	603 96	391 38	.....	6,703 41	6,695 54	.....	7 87	3,352 99	3,349 42	.....	3 57
Monroe	370 69	567 99	197 30	.....	4,229 89	4 246 94	17 05	.....	2,115 33	2,133 61	18 28	.....
Morgan	544 19	476 44	.....	67 75	1,623 57	1 596 96	.....	26 61	813 83	801 31	.....	12 52
McDowell	.....	.....	.....	.....	809 27	438 63	.....	370 64	405 30	220 37	.....	184 93
Nicholas	53 00	46 50	.....	6 50	1,037 20	1.056 37	19 17	.....	519 17	528 86	9 69	.....

TABLE R.—Continued.

COUNTIES.	TAX ON LICENSE. For State Purposes. 1881	1882	Increase.	Decrease.	TAX ON REAL ESTATE. State purposes of 20c. on each $100 valuation. 1881	1882	Increase.	Decrease.	Gen'l school purposes at 10c. on each $100 valu'n 1881	1882	Increase.	Decrease
Ohio	$ 15,714 07	$ 17,951 44	$ 2 237 37	$	$ 24,022 66	$ 24,460 88	$ 438 22	$	$ 12,011 33	$ 11,730 44	$	$ 280 89
Pendleton	15 00	.....	.....	15 00	2,280 94	2,280 94	.....	.....	1,142 48	1,142 48	.....	.....
Pleasants	26 00	29 00	3 00	.....	1,566 36	1 586 21	19 85	.....	783 15	793 43	10 28	.....
Pocahontas	97 16	25 00	.....	72 16	2,678 19	2 694 05	15 86	.....	1,339 80	1,347 05	7 25	.....
Preston	169 39	132 19	.....	37 20	4,371 94	4,359 69	.....	12 25	2 203 21	2,180 10	.....	23 11
Putnam	120 00	186 79	66 79	.....	2,871 07	2,898 27	27 20	.....	1,436 79	1,450 52	13 73	.....
Raleigh	34 16	15 00	.....	19 16	1,346 11	1,352 83	6 72	.....	673 10	676 73	3 63	.....
Randolph	171 33	53 67	.....	17 66	2,016 72	2,387 77	371 05	.....	997 94	1,176 88	178 64	.....
Ritchie	134 00	73 01	.....	60 99	2,493 73	2,504 88	11 15	.....	1,248 41	1,254 21	5 80	.....
Roane	219 83	199 66	.....	20 17	1,709 65	1,666 88	.....	42 77	855 59	834 66	.....	20 93
Summers	277 50	198 00	.....	79 50	1,263 98	1,305 15	41 17	.....	634 59	655 48	20 89	.....
Taylor	342 49	483 00	140 51	.....	4,725 85	4,686 31	.....	39 54	2,362 93	2,343 16	.....	19 77
Tucker	38 50	10 84	.....	27 66	875 53	1,069 53	194 00	.....	438 49	534 89	96 40	.....
Tyler	169 08	32 50	.....	136 58	2,718 06	2 708 82	.....	9 24	1,359 17	1,354 76	.....	4 41
Upshur	131 00	59 00	.....	72 00	3,604 09	3,603 70	.....	39	1,802 55	1,802 50	.....	05
Wayne	96 75	140 59	43 84	.....	3,049 44	3,038 74	.....	10 70	1,526 29	1,521 81	.....	4 48
Webster	354 55	148 00	.....	206 55	881 01	1,302 06	421 05	.....	440 54	651 47	210 93	.....
Wetzel	1,040 30	538 58	.....	501 72	2 878 86	2 878 86	.....	.....	1,439 93	1.439 93	.....	.....
Wirt	62 86	57 68	.....	5 18	1,628 16	1,594 56	.....	33 60	814 76	797 78	.....	16 98
Wood	5,270 14	4,200 08	.....	1,070 06	9,743 79	9,845 79	102 00	.....	4,871 67	4,923 68	52 01	.....
Wyoming	.....	22 83	22 83	.....	1,169 06	524 26	.....	644 80	585 13	262 65	.....	322 48
Totals	$ 43 250 08	$ 46,484 00	$ 7,525 24	$ 4 280 76	$ 212,425 02	$ 213,422 94	$ 3 008 82	$ 2,010 90	$ 106,374 77	$ 106,324 84	$ 1,259 43	$ 1,309 36

TABLE R—Continued.

COUNTIES.	TAX ON REAL ESTATE. Total Tax on Real Estate. 1881	1882	Increase.	Decrease.	TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL, INCLUDING LICENSE AND CAPITATION TAX. For State Purposes. 1881	1882	Increase.	Decrease.
Barbour	$ 5,116 62	$ 5,130 42	$ 13 80	$	$ 4,575 31	$ 4,829 22	$ 253 91	$
Berkeley	13,044 33	13,080 86	36 53		12,823 72	13 337 47	513 75	
Boone	1,206 80	1 058 43		148 37	1,161 63	1.216 91	55 28	
Braxton	3 121 94	3 269 04	147 10		3,347 34	2 735 91		611 43
Brooke	6,506 09	6.529 77	23 68		5,813 22	5,696 31		116 91
Cabell	6,135 38	6,294 91	159 53		6,813 10	7,337 10	524 00	
Calhoun	1,281 57	1,285 16	3 59		1,130 89	1,149 24	18 35	
Clay	862 61	856 15		6 46	698 00	703 98	5 98	
Doddridge	3,907 50	3,515 15		392 35	3,530 24	3,539 26	9 02	
Fayette	3 672 33	3 610 06		62 27	4,298 87	3,312 72		986 15
Gilmer	1,960 01	1.946 56		13 45	1 968 37	1.932 10		36 27
Grant	4'401 05	4,401 15	10		3,784 20	3,966 90	182 70	
Greenbrier	9,976 74	10,073 67	96 93		9,756 72	10.376 74	620 02	
Hampshire	5,436 51	5,450 95	14 44		5,119 79	5 404 99	285 20	
Hancock	4.434 94	4.443 85	8 91		4,016 07	3,998 98		17 09
Hardy	5,356 19	5.398 58	42 39		5,148 44	5 341 83	193 39	
Harrison	18,051 81	18,093 71	41 90		17.759 60	16 786 29		973 31
Jackson	6 287 43	6 307 43	20 00		5,096 89	5,382 11	285 22	
Jefferson	13,877 67	14.031 47	153 80		14.371 07	14,374 13	3 06	
Kanawha	13 964 34	13,465 48		498 86	14,975 31	16,163 02	1,187 71	
Lewis	5,826 47	5.866 97	40 50		,757 66	6,337 65		370 01
Lincoln	1,950 94	2,918 66	967 72		2,060 79	1 689 00		371 79
Logan	1,631 25	1,631 25			1,528 00	1,497 19		30 81
Marion	9.191 04	9,216 54	25 50		9,290 02	9,339 56	49 54	
Marshall	11,818 46	11,963 06	144 60		9 600 05	10 008 47	408 42	
Mason	13,301 39	13,195 45		105 94	13,095 59	11,886 71		1,208 88
Mercer	1 442 00	1.442 00			1,533 74	1,401 34		132 40
Mineral	6 563 37	6,578 25	14 88		6,993 61	7 740 10	746 49	
Monongalia	10,056 40	10,044 96		11 44	9,754 27	9,532 46		221 81
Monroe	6,345 22	6 380 55	35 33		6,288 81	6,086 69		202 12
Morgan	2,437 40	2,398 27		39 13	2,682 62	2,929 44	246 82	

TABLE R—Continued.

COUNTIES.	TAX ON REAL ESTATE, Total Tax on Real Estate. 1881	1882	Increase	Decrease.	TOTAL TAX ON ALL SUBJECTS BOTH PERSONAL AND REAL INCLUDING LICENSE AND CAPITATION TAX. For State Purposes 1881	1882	Increase.	Decrease.
McDowell	$ 1,214 57	$ 659 00	$	$ 555 57	$ 839 05	$ 898 83	$ 59 78	$ .....
Nicholas	1,556 37	1,585 23	28 86	.....	1,416 59	1,552 69	136 10	.....
Ohio	36 033 99	36 191 32	157 33	.....	49,856 21	50,382 45	526 24	.....
Pendleton	3,423 42	3,423 42	.....	.....	3,311 61	3,246 94	.....	64 67
Pleasants	2,349 51	2,379 64	30 13	.....	2,466 59	2,285 33	.....	181 26
Pocahontas	4,017 99	4,041 10	23 11	.....	3,186 94	3,400 85	213 91	.....
Preston	6.557 15	6,539 79	.....	35 36	6,368 14	6,396 09	27 95	.....
Putnam	4,307 86	4 348 79	40 93	.....	4,021 42	3,731 64	.....	289 78
Raleigh	2,019 21	2,029 56	10 35	.....	1,732 93	1,845 38	112 45	.....
Randolph	3,014 66	3,564 65	549 99	.....	2 568 35	2,505 66	.....	62 69
Ritchie	3,742 14	3,759 09	16 95	.....	3,764 12	3,794 71	30 59	.....
Roane	2,565 24	2,501 54	.....	63 70	2,339 30	2 539 57	200 27	.....
Summers	1,898 57	1,960 63	62 06	.....	2.810 57	2,051 95	.....	758 62
Taylor	7,088 78	7,029 47	.....	59 31	7,241 86	7,203 18	.....	38 68
Tucker	1 314 02	1,604 42	290 40	.....	969 94	1,065 14	95 20	.....
Tyler	4.077 23	4,063 58	.....	13 65	3,793 40	3,968 81	175 41	.....
Upshur	5,406 64	5,406 20	.....	44	4,667 78	4,801 07	133 29	.....
Wayne	4,575 73	4,560 55	.....	15 18	4,088 55	4,214 21	125 66	.....
Webster	1,321 55	1,953 53	631 98	.....	717 53	1,388 16	670 63	.....
Wetzel	4,318 79	4.318 79	.....	.....	4.123 71	4,745 11	621 40	.....
Wirt	2,442 92	2,392 34	.....	50 58	2.016 63	2,189 84	173 21	.....
Wood	14,615 46	14,769 47	154 01	.....	17,184 28	18,855 93	1,671 65	.....
Wyoming	1,754 19	786 91	.....	967 28	1,249 47	1,342 42	92 95	.....
Total	$ 318,799 79	$ 319,747 78	$ 3,987 33	$ 3,039 34	$ 326,508 91	$ 330,189 78	$ 10,655	$ 6,674 68

TABLE R—Continued.

COUNTIES.	TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL, INCLUDING LICENSE AND CAPITATION TAX.											
	For General School Purposes.				Total for All Purposes.				Total amount of commissions on the assessment of taxes for State, school, capitation and license tax.			
	1881	1882	Increase.	Decr'se.	1881	1882	Increase	Decrease.	1881	1882	Increase.	Decr.
Barbour	$ 4,647 88	$ 4,753 21	$ 105 33	$	$ 9,223 19	$ 9,582 43	$ 359 24	$	$ 550 44	$ 350 71	$	$ 199 73
Berkeley	8,825 10	9,160 94	335 84	.....	21,648 82	22,498 41	849 59	.....	1,275 06	1,306 22	31 16	.....
Boone	1,712 64	1,720 26	7 62	.....	2,874 27	2,937 17	62 90	.....	171 73	218 61	46 88	.....
Braxton	3,643 93	3,342 15	.....	301 78	6,991 27	6,078 06	.....	913 21	520 63	454 52	.....	66 11
Brooke	4,087 74	4,178 62	90 88	.....	9,900 96	9,874 93	.....	26 03	728 48	732 83	4 35	.....
Cabell	5,344 54	5,729 24	384 70	.....	12,157 64	13,066 34	908 70	.....	804 93	847 15	42 22	.....
Calhoun	1,674 02	1,716 98	42 96	.....	2,804 91	2,866 22	61 31	.....	208 25	218 43	10 18	.....
Clay	922 39	962 67	40 28	.....	1,620 39	1,666 65	46 26	.....	96 69	124 63	27 94	.....
Doddridge	3,762 95	3,678 89	.....	84 06	7,293 19	7,218 15	.....	75 04	430 62	485 17	54 55	.....
Fayette	3,828 25	4,255 05	426 80	.....	8,127 12	7,567 77	.....	559 35	502 43	560 83	58 40	.....
Gilmer	2,288 97	2,458 37	169 40	.....	4,257 34	4,390 47	133 13	.....	249 61	326 94	77 33	.....
Grant	2,997 63	3,156 87	159 24	.....	6,781 83	7,123 77	341 94	.....	506 27	532 55	26 28	.....
Greenbrier	7,464 79	7,635 44	170 65	.....	17,221 51	18,012 18	790 67	.....	1,083 86	1,110 16	26 30	.....
Hampshire	4,536 28	4,911 53	375 25	.....	9,656 07	10,316 52	660 45	.....	708 72	765 82	57 10	.....
Hancock	2,987 07	3,091 03	103 96	.....	7,003 14	7,090 01	86 87	.....	522 03	528 95	6 92	...
Hardy	3,834 07	3,896 32	62 25	.....	8,982 51	9,238 15	255 64	.....	657 66	669 54	11 88	.....
Harrison	12,078 31	12,434 26	355 95	.....	29,837 91	29,220 55	.....	617 36	1,528 35	1,522 13	.....	6 22
Jackson	5,520 85	5,907 27	386 42	.....	10,617 74	11,289 38	671 64	.....	777 10	809 89	32 79	.....
Jefferson	9,365 88	9,373 78	7 90	.....	23,736 95	23,747 91	10 96	.....	982 07	1,342 92	360 85	.....
Kanawha	11,419 29	12,459 28	1,039 99	.....	26,394 60	28,622 30	2,227 70	.....	1,136 01	1,463 90	327 89	.....
Lewis	5,120 63	5,167 28	46 65	.....	11,878 29	11,554 93	.....	323 36	607 31	797 35	190 04	.....
Lincoln	2,638 76	2,570 78	.....	67 98	4,699 55	4,259 78	.....	439 77	338 19	318 93	.....	19 26
Logan	2,122 26	2,191 82	69 57	.....	3,650 26	3,689 02	38 76	.....	266 39	275 84	9 45	.....
Marion	7,786 77	8,003 76	216 99	.....	17,076 79	17,343 32	266 53	.....	459 93	1,099 66	639 73	.....
Marshall	8,005 15	8,415 56	410 41	.....	17,605 20	18,424 03	818 83	.....	1,125 16	1,163 54	38 38	.....
Mason	9,864 22	10,238 86	374 64	.....	22,959 81	22,125 57	.....	834 24	1,523 41	1,310 74	.....	212 67
Mercer	2,122 41	2,202 36	79 95	.....	3,656 15	3,603 70	.....	52 45	262 88	269 50	6 62	.....
Mineral	4,480 01	4,743 73	263 72	.....	11,473 62	12,483 83	1,010 21	.....	627 60	813 35	185 75	.....
Monongalia	7,568 36	7,713 96	145 60	.....	17,322 63	17,246 42	.....	76 21	1,097 06	1,105 94	6 88	.....
Monroe	4,970 67	5,101 35	130 68	.....	11,259 48	11,188 04	.....	71 44	791 44	798 23	6 79	.....
Morgan	2,347 69	2,524 54	176 85	.....	5,030 31	5,453 98	423 67	.....	348 85	379 11	30 26	.....
McDowell	886 59	992 89	106 30	.....	1,725 64	1,891 72	166 08	.....	144 18	141 88	.....	2 30
Nicholas	2,109 15	2,218 21	109 06	.....	3,525 74	3,770 90	245 16	.....	209 43	279 91	70 48	.....
Ohio	24,958 99	25,591 13	632 14	.....	74,815 20	75,973 58	1,158 38	.....	2,343 80	2,362 33	18 53	.....
Pendleton	3,178 01	3,253 20	75 19	.....	6,489 62	6,500 14	10 52	.....	383 25	486 69	103 44	.....

TABLE R—Continued.

COUNTIES.	TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL, INCLUDING LICENSE AND CAPITATION TAX.											
	For General School Purposes.				Total for All Purposes.				Total amount of commissions on the assessment of taxes for State, school, capitation and license tax.			
	1881	1882	Increase	Decr'se.	1881	1882	Increase.	Decrease	1881	1882	Increase.	Decr.
Pleasants	$ 2,406 79	$ 2,418 12	$ 11 33	$	$ 4,873 38	$ 4,703 45	$	$ 169 93	$ 353 79	$ 351 55	$	$ 2 24
Pocahontas	2,778 87	2,865 57	86 70	.....	5,965 81	6,266 42	300 61	.....	355 98	464 64	108 66	.....
Preston	6,908 95	6,907 96	.....	99	13,277 09	13,304 05	26 96	.....	905 13	910 12	4 99	.....
Putnam	3,870 75	4,059 43	188 68	.....	7,892 17	7,791 07	.....	101 10	432 22	577 93	145 71	.....
Raleigh	2 205 96	2 319 67	113 71	.....	3 938 89	4,165 05	226 16	.....	294 15	510 49	216 34	.....
Randolph	2,726 00	2,936 14	210 14	.....	5,291 35	5,441 80	147 45	.....	376 92	398 70	21 78	.....
Ritchie	4,294 33	4,425 13	130 80	.....	8,058 45	8,219 84	161 39	.....	600 71	608 97	8 26	.....
Roane	3,330 07	3,481 00	150 93	.....	5 669 37	6 020 57	351 20	.....	335 06	439 46	104 40	.....
Summers	2,567 70	2,809 72	242 02	.....	5,378 27	4,861 67	.....	516 60	277 50	349 36	71 86	.....
Taylor	5,768 76	5 958 35	189 59	.....	13,010 62	13 161 53	150 91	.....	884 59	897 80	13 21	.....
Tucker	1 070 97	1,189 57	118 60	.....	2 040 91	2,254 71	213 80	.....	122 46	166 98	44 52	.....
Tyler	3,967 07	4,145 94	178 87	.....	7,760 47	8,114 75	354 28	.....	577 32	599 31	21 99	.....
Upshur	4,349 68	4,406 02	56 34	.....	9,017 46	9,207 09	189 63	.....	538 79	686 33	147 54	.....
Wayne	4,550 85	4 842 94	292 09	.....	8,639 40	9 057 15	417 75	.....	633 38	673 97	40 59	.....
Webster	952 11	1,166 84	214 73	.....	1,669 64	2,555 00	885 36	.....	133 63	172 12	38 49	.....
Wetzel	4,548 46	4,855 91	307 45	.....	8,672 17	9,600 02	928 85	.....	440 75	662 86	222 11	.....
Wirt	2 365 14	2,518 06	161 92	.....	4,372 77	4,707 90	335 13	.....	260 20	349 62	89 42	.....
Wood	11,275 83	12,039 20	763 37	.....	28,460 11	30,895 13	2,435 02	.....	1,463 75	1,521 90	58 15	.....
Wyoming	1,335 82	1,405 37	69 55	.....	2,585 29	2,747 79	162 50	.....	155 12	206 08	50 96	.....
Total	$260,367 36	$270,502 54	$10,589 99	$454 81	$586 876 27	$600 992 32	$18,892 14	$4,776 09	$ 33,110 27	$ 36 522 09	$ 3,920 35	$ 508 53

TABLE S.

Showing the Apportionment of the General School Fund among the several Counties, made July 1st, 1881 and 1882, and Amount Disbursed During the School Year Ending June 30, 1881.

COUNTIES	Amount apportioned for the School Year 1881-82	Amount disbursed during School Year 1881 82	Amount apportioned for the School Year 1882-83.
Barbour	$ 3 518 60	$ 3 643 60	$ 5.313 98
Berkeley	3,049 41	3,149 41	4,489 06
Boone	1,700 32	1,812 82	2 572 80
Braxton	3,085 57	3,210 57	4,752 91
Brooke	1 787 28	1,862 28	2,471 14
Cabell	3,798 38	3,898 38	5,981 22
Calhoun	1,893 18	1,968 18	2,936 09
Clay	1,112 10	1,187 10	1.733 47
Doddridge	3,416 04	3 553 54	5,045 57
Fayette	3,024 29	3 149 29	4 661 61
Gilmer	2,257 24	2,357 24	3,429 41
Grant	1,619 20	1,731 70	2,459 87
Greenbrier	4,010 89	4,173 39	6,256 14
Hampshire	2,818 56	2 943 56	4,200 26
Hancock	1,496 21	1,458 71	2 018 64
Hardy	1,980 05	2 080 05	2,972 87
Harrison	6,018 61	6,181 10	8,888 45
Jackson	4,975 98	5,138 48	7 421 52
Jefferson	4,195 20	4,270 20	6,004 51
Kanawha	9 903 99	10 066 49	13 345 71
Lewis	3,770 78	3,895 78	5,681 61
Lincoln	2,673 05	2,773 05	4,133 44
Logan	2,252 98	2,390 48	3,454 90
Marion	5,248 16	5,410 66	7 604 34
Marshall	5 539 17	5,639 17	8,040 22
Mason	6,704 86	6 867 36	9,820 75
Mercer	2,261 74	2,399 24	3,561 82
Mineral	2,557 93	2,632 93	3,744 64
Monongalia	4,184 06	4,309 06	6,079 28
Monroe	3,120 42	3,245 42	4,781 75
Morgan	1,650 28	1,725 28	2,498 77
McDowell	908 20	958 20	1,540 76
Nicholas	2,362 28	2,462 28	3,555 56
Ohio	1,868 98	1,943 98	2,922 87
Pendleton	2,426 85	2,564 8	3,666 35
Pleasants	1,899 97	1,974 97	2,709 02
Pocahontas	1,571 07	1,671 07	2,512 73
Preston	5,813 78	5 976 28	8,305 76
Putnam	3,489 28	3,626 78	5,219 06
Raleigh	2,252 93	2,415 43	3,520 36
Randolph	2 334 73	2,434 78	3,508 70
Ritchie	4.016 04	4,178 54	6.145 61
Roane	3,819 83	3,944 83	5,842 60
Summers	2,655 04	2,792 54	4,025 57
Taylor	3,155 20	3,255 20	4 948 00
Tucker	916 86	991 86	1,443 93
Tyler	3,329 08	3,466 58	5,091 43
Upshur	3,148 27	3,285 77	4,697 65
Wayne	4,785 03	4,910 03	6,825 36
Webster	1,047 58	1.122 58	1 709 44
Wetzel	4,5 9 20	4,704 20	6,938 29
Wirt	2,234 04	2,309 04	3 516 37
Wood	7,056 91	7 219 41	10,264 07
Wyoming	1,463 45	1,563 45	2 361 85
Martinsburg	1,638 23	1,638 23	2,880 01
Wheeling	9,386 53	9,386 53	12,822 73
Total	$183,783 88	$189,921 43	$272,842 33

TABLE T.

Description of Invested School Fund.

Stock in First National Bank of Fairmont, W. Va	$ 50,000 00	
Stock in Parkersburg National Bank	40,000 00	
Stock in National Bank of West Virginia at Wheeling	30,000 00	
		$ 120,000 00
U. S. REGISTERED CENTRAL PACIFIC RAILROAD BONDS.		
No. 2,037, dated August 2, 1866—Interest from July 10, 1866	$ 1,000 00	
No. 2,038, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,039, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No 2 040, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No 2,041, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No 2,042, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,043, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,044, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,045, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No 2,046, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,047, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,200, dated January 22, 1868—Interest from January 1, 1868	1,000 00	
No. 30, dated January 22, 1868—Interest from January 1, 1868	5,000 00	
No. 251, dated January 22, 1868—Interest from January 1, 1868	10,000 00	
No 252, dated January 22, 1868—Interest from January 1, 1868	10,000 00	
		$ 37,000 00
U. S REGISTERED UNION PACIFIC RAILROAD BONDS		
No 1,982, dated January 21, 1869—Interest from January 1, 1869	$ 10,000 00	
No. 1,525, dated January 21, 1869—Interest from January 1, 1869	5,000 00	
No 235, dated March 13, 1869—Interest from February 10, 1869	10,000 00	
No. 236, dated March 13, 1869—Interest from February 10, 1869	10,000 00	
No 3,739 dated October 27, 1873—Interest from July 1, 1873	10,000 00	
No 3,759, dated November 7, 1873—Interest from July 1, 1873	10,000 00	
		$ 55,000 00
WHEELING CITY BONDS 4½ per cent		
560 Bonds (Nos. 31 to 590 inclusive) $100 each	$ 56,000 00	
21 Bonds (Nos. 830 to 850 inclusive) $1,000 each	21,000 00	
46 Bonds (Nos. 751 to 796 inclusive) $500 each	23,000 00	
		$ 100,000 00
BARBOUR COUNTY BONDS—6 per cent.		
35 Bonds of $1 000 each		$ 35,000 00
BONDS OF THE STATE OF WEST VIRGINIA,		
Dated October 29, 1873, bearing interest from October 29, 1873	$ 16,970 00	
Dated August 10, 1876	35,000 00	
Dated September 28, 1876, bearing interest from September 28, 1876	11,000 00	
Dated June 13, 1877	15,541 48	
		$ 78,511 48
Temporary loan to State for Hospital for Insane		$ 49,000 00
Balance in Treasury uninvested September 30, 1882		34,793 63
Total amount of School Fund October 1, 1882		$ 509,305 11

TABLE U—1.

List of Sheriffs and Collectors in Arrears for License Tax for 1861, 1862 *and* 1863.

COUNTY.	Name of Officer.	Tax of 1861	Tax of 1862.	Tax of 1863.	Aggregate.
Cabell	J B. Bumgardner		$ 186 05		$ 186 05
Harrison	James Monroe	$ 31 40			31 40
Harrison	T. L. Moore		34 61		34 61
Jackson	James F. Scott		597 20	659 80	1,257 00
Marion	Rawley Morris			96 50	96 50
Monongalia	James Odbert	956 97	986 89		1,943 86
Randolph	Jesse F. Phares		156 40		156 40
Totals		988 37	1,961 15	756 30	3,705 82

TABLE U—2.

List of Sheriffs in Arrears for Taxes for 1861 *and* 1862.

COUNTY.	Name of Officer.	State Tax for 1861.	State Tax for 1862.	Aggregate.
Cabell	J. B Bumgardner	$ 1,389 72	$ 3 338 93	$ 4,728 65
Jackson	James F. Scott	3,335 83	1,203 62	4,539 45
Mason	W. E. Weitzel	3,410 21		3,410 21
Monongalia	James Odbert		3,952 34	3,952 34
Pleasants	James Hamlin		42 71	42 71
Pleasants	Thomas Johnson	65 92		65 92
Randolph	Jesse Phares	2,027 41	3,287 81	5,315 22
Wayne	James Bartram		2,943 16	2 943 16
Wayne	Morgan Garrett		1,023 41	1,023 41
Totals		10,229 09	15,791 98	26,021 07

TABLE U—3.

List of Sheriffs in Arrears for Taxes for 1863 *and* 1864.

COUNTY.	Name of Officer.	State Tax 1863.	State Tax 1864.	Militia Fines	Aggregate.
Jackson	G. S. M King			$ 474 40	$ 474 40
Wayne	James Bartram	$ 302 68	$ 304 71		607 39
Totals		302 68	304 71	474 40	1 081 79

TABLE U—4.

List of Sheriffs in Arrears for Taxes for 1865.

COUNTY.	Nume of Officer	State Tax.	School Tax.	License Tax	Militia Fines.	Aggregate
Boone	W V Bias	$ 619 26	$ 16 94	$ 9 60		$ 645 80
Jackson	G S M King				$ 582 00	582 00
Putnam	B P. Morris	10 65				10 65
Wayne	Morgan Garrett.	1,039 46	882 80			1,922 26
Wayne	James Bartram.	781 97				781 97
Total		2 451 34	899 74	9 60	582 00	3,942 68

TABLE U—5.

List of Sheriffs in Arrears for Taxes for 1866.

COUNTY.	Name of Officer.	State Tax	School Tax.	License Tax	Fines	Sale of Delinquent Lands	Militia Fines.	Aggregate
Boone	W. V. Bias.	$ 1,200 51	$ 926 29	$ 22 92	$50 00			$ 2,199 72
Calhoun	N. Poling			66 65				66 65
Grant	John R Dolly		145 94					145 94
Logan	Jasper Perry			25 00				25 00
Taylor	R Davisson		36 19		38 00	$49 47		124 38
Tyler	L W. Martin			132 19			$ 243 45	375 64
Wayne	Morgan Garrett	1,071 62	1,156 18					2,227 80
Wayne	James Bartram.	861 14	404 33	92 62				1,358 09
Wyoming	W. Roach	350 57	508 36	158 90				1,017 83
Total		$ 3,483 84	$ 3,178 01	$ 498 28	$88 00	$49 47	$ 243 45	$ 7,531 05

TABLE U—6.

List of Sheriffs in Arrears for Taxes for 1867.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Militia Fines.	Jury Costs	Aggregate
Boone	E. R. Bias	$ 730 23	$ 1,051 97				$ 1,782 20
Braxton	G. H. Morrison		95 63				95 63
Harrison	T. F. Roane				$ 78 75		78 75
Logan	Jasper Perry	9 91	3 88	$ 167 45			181 24
Logan	Harrison Blair	855 07	764 04				1,619 11
Taylor	R. Davisson					$ 6 00	6 00
Total		$ 1,595 21	$ 1,915 52	$ 167 45	$ 78 75	$ 6 00	$ 3,762 93

TABLE U—7.

List of Sheriffs in Arrears for Taxes for 1868.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Fines.	Jury Costs	Aggregate
Boone	E. R. Bias	$ 1,128 12	$ 1,325 27	$ 262 29	$ 23 00	$ 18 00	$ 2,756 68
Jackson	G S. M King	185 93	377 86	...	...	...	563 79
Logan	Harrison Blair	1,081 28	1,439 96	123 17	...	...	2,644 41
Morgan	Lewis Allen	...	51 65	...	...	...	51 65
Putnam	Isaac A Wade	...	417 79	...	...	...	417 79
Ritchie	Benjamin Wells	139 38	281 42	...	...	...	420 80
Roane	John W Spencer	...	646 76	...	...	...	646 76
Taylor	R. Davisson	...	...	...	1 00	...	1 00
Total	...	$ 2,534 71	$ 4,540 71	$ 385 46	$ 24 00	$ 18 00	$ 7,502 88

TABLE U.—8.

Lists of Sheriffs in Arrears for Taxes for 1869.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Sale of Delinq'nt Lands.	Fines	Aggregate
Boone	E R Bias	$2,222 91	$1,366 58	$ 230 31	...	$2 00	$ 2,821 80
Grant	M. A. Rady	64 09	893 55	...	...	...	957 64
Jackson	D. J. Keeney	...	864 66	...	$ 34 57	...	899 23
Lincoln	G Adkins	...	155 28	...	...	...	155 28
Logan	Harrison Blair	1,078 33	1,440 02	99 99	...	...	2,618 34
Marion	H M Ice	903 55	4,121 53	988 28	...	...	6,013 36
Marshall	H. Keltz	...	...	...	144 18	...	144 18
Mercer	Benjamin White	1,466 01	1 932 04	...	...	...	3,398 05
Morgan	Lewis Allen	703 01	1,774 77	550 30	561 19	...	3,589 27
McDowell	Smith Trent	...	...	...	2 34	...	2 34
Putnam	Isaac A. Wade	1,218 03	1,786 33	...	...	...	3,004 36
Roane	John W. Spencer	667 16	2,404 71	128 75	...	...	3,200 61
Wirt	F. B. Stoddard	...	930 23	523 96	$3,890 32	6 80	4,351 31
Wyoming	R T. Lusk	...	384 07	...	...	...	884 07
Total	...	$7,323 08	$18,053 77	$2 521 59	$3 632 60	$8 80	31 539 48

TABLE U.—9.

List of Sheriffs in Arrears for Taxes for 1870.

COUNTY.	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax.	Fines.	Aggregate.	Over payments under headings indicated by a dagger.	Balance Due.
Boone	W. L Mahan	.....	$ 492 96	$ 23 14	.....	.....	$ 516 10	.....	$ 516 10
Doddri'ge	E. L. Wade	.....	1,076 73	.....	.....	$ 13 40	1,090 13	.....	1,090 13
Fayatte	R. B. Cassidy	.....	1,398 34	.....	.....	.....	1,398 34	.....	1,398 34
Grant	M. N. R dy	†	2,293 80	.....	$ 78 88	.....	3 372 68	80 46	3,292 22
Hancock	S. W. Wilson	.....	351 96	.....	.....	.....	351 96	.....	351 96
Jackson	D J. Keeney	$ 322 12	2 547 85	.....	44 33	5 00	2,919 30	.....	2,919 30
Logan	J.M. Jackson	†	1,057 40	.....	.....	.....	1,057 40	832 67	224 73
Marion	H. M. Ice	.....	2,327 45	.....	42 80	.....	2,370 25	.....	2,370 25
Mercer	Benj White.	.....	.....	.....	23 60	.....	23 60	.....	23 60
Monroe	Louis Ballard	.....	24 83	.....	.....	.....	24 83	.....	24 83
Morgan	Lewis Allen	1,000 69	1.743 59	455 19	699 22	1	3,898 70	.....	3,898 70
Mc Dowel	Smith Trent.	.....	423 73	.....	.....	.....	423 73	.....	423 73
Nicholas	J. G. Malcolm	.....	24 45	.....	.....	.....	24 45	.....	24 45
Putnam	I. A. Wade	1,646 85	2,735 68	974 66	1,131 15	24 12	6,512 46	.....	6,512 46
Randolph	J. M. Phares.	†.....	537 29	.....	8 20	1 00	546 49	129 11	417 38
Ritchie	John Heaton	117 14	†.....	.....	.....	50 00	167 14	9 49	157 65
Roane	J W. Spenser	.....	.....	.....	23 42	18 52	41 94	.....	41 94
Wirt	F B. Stoddard	1,824 58	2,136 11	574 37	435 98	32 45	5,003 74	.....	5,003 74
Wyoming	R. T. Lusk	.....	1,018 45	168 78	.....	.....	1,187 23	.....	1,187 23
Total	.....	4,911 63	21,190 62	2,196 14	2,487 58	$144 50	$30 903 47	1,051 73	$29,878 74

TABLE U—10.

List of Sheriffs in Arrears for Taxes for 1871.

COUNTY.	Name of Officer.	State Tax.	School Tax.	Hospital Tax	Fines.	Sale of delinquent lands	Aggregate.
Harrison	John A. Hursey	$	$ 116 00	$	$	$ 573 60	$ 689 60
Lincoln	C. L Bowden	.....	.....	.....	.....	67 06	67 06
Logan	E. Rutherford	359 11	1,754 58	97 32	1 00	124 62	2,336 63
Nicholas	H. Hendrickson	.....	.....	.....	.....	74	74
Total	.....	$ 359 11	$ 1,870 58	$97 32	$ 1 00	$ 766 02	$ 5,794 03

TABLE U—11.

List of Sheriffs in Arrears for Taxes for 1872.

COUNTY.	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax.	Fines.	Aggregate.	Overp'ts und'r h'ds indicated by *	Balance Due.
Harrison	Jno. A Hursey	.....	3,701 13	$.....	.....	.....	3,701 13	.....	3,701 13
Jefferson	G. W. Chase	*.....	745 27	.....	.....	.....	745 27	577 26	168 01
Logan	J. M. Jackson	1,160 75	1,513 86	293 18	201 90	.....	3,169 69	.....	3,169 69
Mercer	Jno. T Smith	.....	189 64	125 16	.....	4 00	318 80	.....	318 80
Morgan	Wm. Waugh	.....	19 01	.....	.....	.....	19 01	.....	19 01
Putnam	J. J. Ball	*.....	292 38	.....	.....	14 00	306 38	58 21	248 17
Total	.....	$ 1,160 75	6,461 29	$ 418 34	$ 201 90	$18 00	8,260 28	$ 635 47	7,624 81

TABLE U—12.

List of Sheriffs in Arrears for Taxes for 1873.

COUNTY.	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax	Fines.	Sale of Delinq't Lands.	Aggregate
Gilmer	H H. Withers	$			$ 37 88	$33 00		$ 70 88
Logan	Lloyd Ellis					4 22		4 22
*Logan	J. M. Jackson	1,211 87	$ 1,681 74	$ 303 91		15 00		3,212 02
Mercer	J. T. Smith	2 41	1 88		10 78	12 00	$ 9 02	36 09
Morgan	Wm Waugh	1,404 95	1,315 86	494 41	398 32	10 00	3 57	3,627 11
Total		$ 2,618 73	$ 2,999 48	$ 798 32	$ 446 98	$74 22	$ 12 59	$ 6 950 32

*All payments on the revenue of this county for this year have been made by G. W. Taylor.

TABLE U—13.

List of Sheriffs in Arrears for Taxes for 1874.

COUNTY	Name of Officer.	State Tax	School Tax.	License Tax	Fines.	Aggregate	Overpay't's indicated by a *	Balance Due.
Lincoln	C. L Bowden	$ 666 63	$ 1,892 13	$ 28 91	$ 27 00	$ 2,614 67		$ 2,614 67
Logan	G. W. Taylor		783 84	53 90		837 74	$ 178 27	659 47
Morgan	Wm. Waugh	1,985 25	1,817 80	98 00		3,901 05		3,901 05
Wetzel	A. P. Brookover	97	513 61		108 28	622 86		622 86
Wyoming	H Hatfield		420 93			420 93	145 26	275 67
Total		$ 2,652 85	$ 5,428 31	$ 180 81	$ 135 28	$ 8,397 25	$ 323 53	$ 8,073 72

TABLE U—14.

List of Sheriffs in Arrears for Taxes for 1875.

COUNTY.	Name of Officer	State Tax.	School Tax.	License Tax.	Fines.	Sale delinquent lands	Aggreg'te
Fayette	S. H. Carrack	$	$ 690 10	$ 894 80	$ 11 00	$ 300 19	$ 1,396 09
Kanawha	P. W. Morgan					230 53	230 53
Lincoln	C. L. Bowden				7 00		7 00
Logan	G. W. Taylor	630 81		15 93	160 00	22 88	829 62
Morgan	Wm. Waugh			428 55	01		428 56
Summers	Evan Hinton		428 72	42 71			471 43
Wetzel	A. P Brookover		3,519 60		44 42		3,563 72
Wyoming	H Hatfield				116 50		116 50
Total		$ 630 81	$ 4,638 42	$ 881 99	$ 338 63	$ 553 60	$ 7,043 45

TABLE U—15.

List of Sheriffs in Arrears for Taxes for 1876.

COUNTIES.	Name of Officer	State Tax.	School Tax.	License Tax.	Fines.	Aggregate.	Overpayme'ts indicated by a star.	Balance Due.
Clay	Solom'n Reed	$	$ 241 56	$	$	$ 241 56	$	$ 241 56
Fayette	S H. Carrack	.....	2,306 40	296 56	26 00	2,628 96	.....	2,628 96
Gilmer	J. F. W Holt	*	24 30	.....	....	24 30	13 14	11 16
Greenbrier	James Knight	.....	555 91	.....	100 00	655 91	.....	655 91
Harrison	James Monroe	*	215 66	.....	....	215 66	180 43	35 23
Jackson	J. M Greer	*	425 99	.....	16 00	441 99	29 20	412 79
Kanawha	P W. Morgan	5,857 77	6,551 70	.....	24 00	12,433 47	.....	12,433 47
Lewis	A. W. Woodford	.....	165 09	.....	.....	165 09	.....	165 09
Logan	G. W. Taylor	1,209 88	1,547 58	12 54	.....	2,770 00	.....	2,770 00
Marshall	J. P. Wayman	.....	3,921 10	.....	397 67	4,318 77	.....	4,318 77
Mineral	A. Umstot	.....	450 96	.....	.....	450 96	.....	450 96
Monroe	Wm Adair, Jr	*	215 64	.....	.....	215 64	84 69	130 95
Pocahontas	Wm. L McNeal	.....	34 63	.....	2 96	37 59	.....	37 59
Raleigh	J. B. Underwood	.....	199 85	.....	.....	199 85	.....	199 85
Ritchie	B F. Mitchell	*	398 16	.....	.....	398 16	343 15	55 01
Summers	Evan Hinton	79 39	923 14	92 48	6 66	1,101 67	.....	1,101 67
Wetzel	W. M. Brookover	*	1,409 75	779 41	18 50	2,207 66	41 34	2,166 32
Wirt	J. C. Hale	.....	332 92	.....	.....	332 92	.....	332 92
Wyoming	J. D. McCraw	.....	43 68	.....	.....	43 68	.....	43 68
Total	.....	$ 7,147 04	$19,963 82	$ 1,180 99	$ 591 79	$28,883 84	$ 691 95	$28,191 89

TABLE U—16.

List of Sheriffs in Arrears for Taxes for 1877.

(No Sheriffs in arrears for this year.)

TABLE U—17.

List of Sheriffs in Arrears for Taxes for 1878.

(No sheriffs in arrears for this year.)

TABLE U—18.

List of Sheriffs in Arrears for Taxes for 1879.

COUNTY.	Name of Officer.	School Tax.	Sale of Deling'nt Lands	Aggregate
Clay	James M. Moore	$ 377 72	.....	$ 377 72
Gilmer	S L. Hays	1,433 85	$ 294 83	1,728 68
Wyoming	J W. Cline	19 07	.....	19 07
Total		$ 1,830 64	$ 294 83	$ 2,125 47

TABLE U—19.

List of Sheriffs in Arrears for Taxes for 1880.

COUNTY.	Name of Officer.	State Tax	School Tax.	License Tax	Fines.	Aggregate	Claims	Balance Due.
Barbour	Jacob Hudkins	.....	$ 1,825 47	.....	.....	$ 1,825 47	.....	$ 1,825 47
Boone	Jos Adkins	$ 19 13	385 91	.....	$ 18 00	423 04	.....	423 04
Braxton	John Byrne	145 74	564 25	$ 66 14	22 00	798 13	.....	798 13
Clay	J M Moore	136 16	708 74	13 10	32 00	880 00	$ 13 65	866 35
Doddridge	Jno. Donohue	1,117 37	2 996 30	170 89	3 50	4,298 06	.....	4 298 06
Gilmer	S. L. Hays	545 52	1,947 73	142 62	22 00	2,657 87	.....	2,657 87
Grant	S. H. Smith	.....	181 02	.....	.....	181 02	.....	181 02
Greenbrier	J. W. Johnson	.....	10 10	.....	.....	10 10	.....	10 10
Harrison	L. D. Jarvis	.....	716 77	.....	.....	716 77	305 68	411 09
Jackson	S B Greer	.....	1 038 96	.....	135 00	1,173 96	.....	1 173 96
Kanawha	J. H. Rossler	.....	4,532 26	.....	.....	4,452 26	.....	4,532 26
Marion	H Manley	.....	.....	.....	49 99	49 99	.....	49 99
Mason	C. Sehon	.....	4,814 40	.....	20 00	4,834 40	4,816 36	18 04
Mineral	G. F. Tims	798 22	4,076 04	.....	65 00	4 930 26	25 44	4,904 82
Nicholas	J G. Malcolm	19 58	662 91	.....	.....	682 49	458 60	223 89
Pendleton	Geo McQuain	63 43	1 881 19	.....	.....	1,944 62	.....	1,944 62
Pocahontas	W. H. Cackley	33 23	570 14	.....	.....	603 37	.....	603 37
Preston	F. M. Ford	.....	111 99	.....	.....	111 99	.....	111 99
Putnam	L J Timms	162 30	3 254 53	.....	24 00	3,440 83	562 33	2,878 50
Roane	A. Cain	225 99	2,921 85	.....	1 00	3,148 84	216 95	2,931 89
Summers	W. S Lilly	.....	620 25	.....	.....	620 25	501 85	118 40
Wetzel	Jno. Steuder	.....	1,057 26	.....	10 00	1,067 26	.....	1,067 26
Wirt	Thos. Foster	.....	861 47	.....	.....	861 47	127 05	734 42
Wyoming	Jno. W. Cline	526 65	893 01	.....	24 00	1,443 69	.....	1,443 69
Total		$ 3,784 32	$36 632 58	$ 392 75	$ 426 49	$41,236 14	$ 7,027 91	$34,208 23

TABLE U—20.

List of Sheriffs in Arrears for Taxes for 1881.

COUNTY.	Name of Officer.	State Tax	School Tax.	License Tax	Fines	Sale of Delinquent Lands	Aggreg'e	Claims.	Balance Due.
Greenbrier.	Jas. Knight ..	$ 2 399 45	$2,782 16	$1,320 79	$41 00	$12 51	$6,555 91	$	$ 6,555 91
Monroe	R. T. McNeer	31 22	662 16	....	.....	.....	693 38	. ...	693 38
Pocahontas	Levi Gay.	58 33	1,729 35	..... .	. ....	.....	1,787 68	1,443 80	343 88
Raleigh	W. Swiney. ...	....	887 55	.....	133 00	71 00	1,091 55	56 60	1,034 95
†Roane.	A Cain.....	545 83	1,525 07	215 43	5 00	54 62	2,345 95	239 22	2,106 73
Total	.....	$ 3,034 83	$7,586 29	1,536 22	179 00	138 13	12,474 47	$1,739 62	$10,734 85

†All of the payments on this account were made by A L. Vandal, successor of A Cain.

INSURANCE DEPARTMENT,

1882.

STATEMENTS OF CONDITION

OF

INSURANCE COMPANIES

Transacting business in the State of West Virginia, during the year 1881, upon authority issued from the Auditor's office.

THE ÆTNA INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is.....$3,000,000
The amonnt of its capital stock paid up is.....$3,000,000

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons.	$ 1,154,588 23	
The real estate unincumbered is	365,000 00	
The bonds and stocks owned by the company	5,821,943 89	
The debts due the company, secured by mortgage or otherwise	81,570 00	
The debts due the company for premiums amount to		
All other securities amount to, accrued interest	971 60	
The losses adjusted and not due are		$ 28,841 77
The losses unadjusted are		113,890 26
The losses in suspense waiting for further proof are		16,000 00
All other claims against the company are		54,270 44
Total	$ 7,424,073 72	$ 213,002 47
Gross amount of premiums for the year 1880		$ 9,904 69
Amount of tax thereon		297 14

THE AGRICULTURAL INSURANCE COMPANY,

OF WATERTOWN, N. Y.

Attorney for the State of West Virginia, JAMES F. PATTON, Union, W. Va.

The amount of its capital stock is $300,000

The amount of its capital stock paid up is $300,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$157,152 93	
The real estate unincumbered is	197,396 80	
The bonds and stocks owned by the company	221,635 00	
The debts due the company, secured by mortgage or otherwise	503,850 40	
The debts due the company for premiums amount to	111,074 96	
All other securities amount to	119,730 00	
The losses adjusted and not due are		$ 4,032 80
The losses unadjusted are		24,245 00
The losses in suspense waiting for further proof are		20,650 00
All other claims against the company are		181 00
Total	$1,310,840 09	$49,108 80
Gross amount of premiums for the year 1880		$76 75
Amount of tax thereon		2 30

CONTINENTAL INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $1,000,000

The amount of its capital stock paid up is $1,000,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 236,136 96	
The real estate unincumbered is	658,500 00	
The bonds and stocks owned by the company	1,983,690 00	
The debts due the company, secured by mortgage or otherwise	877,017 58	
The debts due the company for premiums amount to	147,920 06	
All other securities amount to	35,454 81	
The losses adjusted and due are		$ 55,262 16
The losses unadjusted are		167,747 55
The losses in suspense waiting for further proof are		21,600 00
All other claims against the company are		41,778 24
Amount necessary to insure outstanding risks		1,346,195 69
Total	$ 3,938,719 41	$ 1,632,583 64
Gross amount of premiums for the year 1880		$ 9,633 38
Amount of tax thereon		289 00

THE FIDELITY AND CASUALTY COMPANY

OF NEW YORK.

Attorney for the State of West Virginia, Jos. S. Miller, Wheeling, W. Va.

The amount of its capital stock is.....$100,000

The amount of its capital stock paid up is.....$100,00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 3,968 49	
The bonds and stocks owned by the company	118,920 00	
The debts due the company, secured by mortgage or otherwis	586 58	
The debts due the company for premiums amount to	31,893 77	
All other securities amount to	2 356 92	
Cash in bank	17,050 95	
To amount of liabilities due or owing to banks or other creditors		$7,689 20
The losses adjusted and due are		
The losses adjusted and not due are		4,864 23
The losses unadjusted are		
The losses in suspense waiting for further proof are		
Total	$174,776 71	$12,553 43

THE FIRE AND MARINE INSURANCE COMPANY,

OF WHEELING, W. VA.

Attorney for the State of West Virginia,

The amount of its capital stock is.....$100,000

The amount of its capital stock paid up is.....$ 70,000

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons	$ 1 880 11	
The bonds and stocks owned by the company	71,888 69	
The debts due the company, secured by mortgage or otherwise	30,000 00	
The debts due the company for premiums amount to	6 543 ,9	
All other securities amount to	1,523 20	
To amount of liabilities due or owing to banks or other creditors		$ 1,000 00
All other claims against the company are		1,200 00
Total	$ 111,835 49	$ 2,200 00

THE FRANKLIN FIRE INSURANCE COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, JOHN M. DODDRIDGE, Wheeling, W. Va.

The amount of its capital stock is $400,000

The amount of its capital stock paid up is $400 000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 260,015 61	
The real estate unincumbered is	670,100 00	
The bonds and stocks owned by the company	466,338 50	
The debts due the company secured by mortgage or otherwise	1,580,591 94	
All other securities amount to	156,560 00	
Amount cash in hands of agents *in transitu*	55,395 88	
Interest due and accrued	30,555 96	
The losses adjusted and due are		$ 35,071 73
The losses unadjusted are		6,681 12
All other claims against the company are		3,154 00
Amount reclaimable by insured in Perpetual Fire Insurance policies		1,395,356 47
Total unearned premiums		436,179 65
Total	$3,219,557 89	1,876,442 97
Gross amount of premiums for the year 1880		$2,690 71
Amount of tax thereon		80 72

THE GERMAN FIRE INSURANCE COMPANY,

OF WHEELING, W. VA.

Attorney for the State of West Virginia,

The amount of its capital stock is $100,000

The amount of its capital stock paid up is $100,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 26,736 29	
The real estate unincumbered is	47,000 00	
The bonds and stocks owned by the company	53,000 00	
The debts due the company, secured by mortgage or otherwise	23,477 50	
The debts due the company for premiums amount to	2,534 29	
To amount of liabilities due or owing to banks or other creditors		$ 425 03
The losses unadjusted are		1,050 00
All other claims against the company are		875 91
Total	$ 152,748 08	$ 1,850 94

THE GERMANIA LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, LOUIS P. SATTERBACH, Wheeling, W. Va.

The amount of its capital stock is $200,000

The amount of its capital stock paid up is $200,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 89,029 86	
The real estate unincumbered is	1,057,556 50	
The bonds and stocks owned by the company	2,401,142 50	
The debts due the company, secured by mortgage or otherwise	4,713,049 41	
The debts due the company for premiums amount to	244,640 52	
All other securities amount to	497,732 49	
To amount of liabilities due or owing to banks or other creditors		$ 32,306 80
The losses adjusted and due are		8,401 90
The losses adjusted and not due are		91,442 36
The losses unadjusted are		25,702 05
The losses in suspense waiting for further proof are		26 565 49
All other claims against the company are		7,617,341 65
Total	$9,003,151 28	$7,802,260 25
Gross amount of premiums for the year 1880		$7,068 69
Amount of tax thereon		212 06

THE GERMANIA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg.

The amount of its capital sctock is $1,000,000

The amount of its capital stock paid up is $1,000,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 170,809 02	
The real estate unincumbered is	51,696 58	
The bonds and stocks owned by the company	1,637,475 00	
The debts due the company, secured by mortgage or otherwise	487,000 00	
The debts due the company for premiums amount to	8,806 10	
All other securities amount to	14,506 33	
The losses adjusted and not due are		$ 14,757 12
The losses in suspense waiting for further proof are		55,884 38
All other claims against the company are		452,564 87
Total	$ 2,365,293 03	$ 523,206 37

Gross amount of premiums for the year 1880 included in return of Hanover Fire Insurance Co.
Amount of taxes thereon included in return of Hanover Fire Insurance Co.

THE GERMAN AMERICAN INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, Wm. V. Hogg, Wheeling.

The amount of its capital stock is $1,000,000

The amount of its capital stock paid up is $1,000,000

		Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.		$ 123,251 66	
The bonds and stocks owned by the company		2,874 393 75	
The debts due the company, secured by mortgage or otherwise		5,000 00	
The debts due the company for premiums amount to		91,384 18	
Due for commissions, brokerage, &c.			$ 13,576 70
The losses adjusted and due are	$ 31,300 29		
The losses adjusted and not due are	44,329 50		
The losses unadjusted and / The losses in suspense waiting for further proof are	10,875 00		
	$ 86,504 79		
Deduct re insurance	692 66		85 812 13
All other claims against the company are			777,550 03
Total		$ 3,094,029 59	$ 881,938 93
Gross amount of premiums for the year 1880			1,325 63
Amount of tax thereon			39 76

HANOVER FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. F. Lang, Parkersburg, W. Va.

The amount of its capital stock is $500,000

The amount of its capital stock paid up is $500,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 144,527 98	
The real estate unincumbered is	1 000 00	
The bonds and stocks owned by the company	1,509,660 00	
The debts due the company, secured by mortgage or otherwise	235,700 00	
The debts due the company for premiums amount to	6,359 38	
All other securities amount to	2,834 42	
The losses adjusted and due are / The losses adjusted and not due are		$20,908 09
The losses unadjusted are / The losses in suspense waiting for further proof are		68,777 94
All other claims against the company are		4,507 29
Total	$1,900,082 28	$94,193 32
Gross amount of premiums for the year 1880		$2 088 37
Amount of tax thereon		62 65

THE HOME INSURANCE COMPANY,

OF COLUMBUS, OHIO.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

The amount of its capital stock is $250,000

The amount of its capital stock paid up is $250,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 58,683 00	
The real estate unincumbered is	34,000 00	
The bonds and stocks owned by the company	102,630 00	
The debts due the company, secured by mortgage or otherwise	82,561 00	
The debts due the company for premiums amount to	7,498 62	
All other securities amount to	15,937 73	
The losses unadjusted are		$ 6,250 00
Total	$ 301,310 35	$ 6,250 00
Gross amount of premiums for the year 1880		$ 1,402 57
Amount of tax thereon		42 07

THE HOME INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

The amount of its capital stock is $8,000,000

The amount of its capital stock paid up is $3,000,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 365,394 65	
The real estate unincumbered is	51 952 51	
The bonds and stocks owned by the company	4,184,192 50	
The debts due the company, secured by mortgage or otherwise	1,861,808 00	
The debts due the company for premiums amount to	8,807 17	
All other securities amount to	388,350 31	
To amount of liabilities due or owing to banks or other creditors		$ 22,500 00
The losses adjusted and not due are		50,223 61
The losses unadjusted are		172,363 09
The losses in suspense waiting for further proof are		44,899 46
All other claims against the company are		1,931,273 00
Total	$6,860,505 14	$2 221,259 16
Gross amount of premiums for the year 1880		$5,770 42
Amount of taxes thereon		173 11

THE HARTFORD FIRE INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, D. C. LOVETT, Charleston, W. Va.

The amount of its capital stock is.....$1,250,000

The amount of its capital stock paid up is.....$1,250,000

	Assets.	Liabilities.
The amount of cash on hands and in the hands of agents or other persons	$ 483,812 34	
The real estate unincumbered is	641,175 60	
The bonds and stocks owned by the company	1,501,926 00	
The debts due the company, secured by mortgage or otherwise	736,800 00	
The loans on collateral security	371,732 50	
All other securities amount to	25,933 03	
To amount of liabilities due or owing to banks or other creditors		
The losses adjusted and not due are		
The losses unadjusted are		$ 119,024 76
The losses in suspense waiting for further proof are		
All other claims against the company are		35,200 00
Total	$ 3,761,379 47	$ 144,224 76
Gross amount of premiums for the year 1880		$ 3,751 60
Amount of tax thereon		12 55

THE HOWARD INSURANCE COMPANY

OF NEW YORK.

Attorney for the State of West Virginia, J. M. DODDRIDGE, SEN., Wheeling, W. Va.

The amount of its capital stock is.....$500,000

The amount of its capital stock paid up is.....$500,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 34,665 17	
The real estate unincumbered is	115,000 00	
The bonds and stocks owned by the company	607,660 00	
The debts due the company, secured by mortgage or otherwis	26,400 00	
The debts due the company for premiums amount to	25,216 87	
All other securities amount to	3,841 67	
The losses adjusted and due are		
The losses adjusted and not due are		$ 14,876 10
The losses unadjusted are		
The losses in suspense waiting for further proof are		
Total	$ 812,783 71	$14,876 10

THE HARTFORD LIFE AND ANNUITY INSURANCE CO.,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, Jos. S. Miller, Wheeling, W. Va.

The amount of its capital stock is $250,000

The amount of its capital stock paid up is $250,000

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons	$ 52,029 38	
The real estate unincumbered is	285,554 02	
The bonds and stocks owned by the company	16,000 00	
The debts due the company, secured by mortgage or otherwise	611,766 28	
The debts due the company for premiums amount to	18,957 70	
All other securities amount to	43,606 14	
To amount of liabilities due or owing to banks or other creditors		
The losses adjusted and due are		$ 3,000 00
The losses unadjusted are		10,532 25
All other claims against the company are		27,820 64
Net reinsurance reserve		607,246 00
Total	$ 1,027,913 52	$ 648 598 89

THE HAMBURG-BREMEN FIRE INSURANCE COMPANY,

OF HAMBURG, GERMANY,

Attorney for the State of West Virginia, A. F. Lang.

The amount of its capital stock is $1,500,000

The amount of its capital stock paid up is ..... $ 300,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 43,184 30	
The bonds and stocks owned by the company	663,211 25	
The debts due the company, secured by mortgage or otherwise	23,000 00	
The debts due the company for premiums amount to	35,756 36	
All other securities amount to	140,000 00	
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		$ 32,896 00
All other claims against the company are (re-insurance Fund)		271,952 42
Total	$ 905,101 91	$ 304,848 42
Gross amount of premiums for the year 1880		$ 2,007 83
Amount of tax thereon		60 23

THE HOME LIFE INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, R. S. IRVIN, Wheeling, W. Va.

The amount of its capital stock is $125,000

The amount of its capital stock paid up is $125,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 55 603 53	
The real estate unincumbered is	253,535 71	
The bonds and stocks owned by the company	1,947,300 00	
The debts due the company, secured by mortgage or otherwise	897,650 00	
The debts due the company for premiums amount to	841,052 36	
All other securities amount to	935,853 06	
The losses resisted by the company		$ 7,000 00
The losses adjusted and not due are		14,000 00
The matured endowments due and paid		7,000 00
The losses in suspense waiting for further proof are		25,000 00
All other claims against the company are		3,484 225 23
Total	$ 4,931,044 66	$ 3,537,394 23
Gross amount of premiums for the year 1880		$ 1,560 74
Amount of tax thereon		46 82

THE INSURANCE COMPANY OF NORTH AMERICA,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, T. P. PHILIPS, Wheeling, W. Va.

The amount of its capital stock is $3,000,000

The amount of its capital stock paid up is $2,000,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 772,511 16	
The real estate unincumbered is	277,149 17	
The bonds and stocks owned by the company	4,181,605 05	
The debts due the company secured by mortgage or otherwise	1,392,998 37	
The debts due the company for premiums amount to	617,645 84	
All other securities amount to	29,026 67	
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are		$ 505,000 00
All other claims against the company are		65,652 74
Amount necessary to outstanding risks		1,956,409 10
Amount paid in on account increase of capital and surplus		318,882 00
Total	$ 7,300,936 26	$ 2,845,943 84
Gross amount of premiums for the year 1880		$ 2,806 81
Amount of tax thereon		69 20

THE IMPERIAL FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $8,000,000

The amount of its capital stock paid up is $3,500,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 12,473 01	
The real estate unincumbered is	165,000 00	
The bonds and stocks owned by the company	761,847 83	
The debts due the company for premiums amount to	53 639 23	
All other securities amount to	3 241 67	
The losses adjusted and not due are		$ 7,978 41
The losses unadjusted are		15,120 00
The losses in suspense waiting for further proof are		6,479 01
All other claims against the company are		8,094 44
Total	$ 996,201 74	$ 37,671 86
Gross amount of premiums for the year 1880		$ 618 55
Amount of tax thereon		18 55

THE JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, A. CALDWELL, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 27,723 64	
The real estate unincumbered is	243,650 00	
The bonds and stocks owned by the company	751 133 25	
The debts due the company, secured by mortgage or otherwise	1,232,246 67	
The debts due the company for premiums amount to	225,310 49	
All other securities amount to	64,065 74	
Accrued interest	45,373 84	
The losses adjusted and not due are / The losses unadjusted are		$ 32,750 00
All other claims against the company are		23 314 30
Net present value of all outstanding policies		2,346 656 00
Surplus on policy holders' account		186,803 33
Total	$ 2,589,503 63	$ 2,539,503 63
Gross amount of premiums for the year 1880		$ 1,530 84
Amount of tax thereon		45 91

THE JEFFERSON FIRE INSURANCE COMPANY,

OF STEUBENVILLE, OHIO.

Attorney for the State of West Virginia, R. S. IRWIN, Wheeling, W. Va.

The amount of its capital sctock is.....$100,000

The amount of its capital stock paid up is.....$100,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 5,273 69	
The real estate unincumbered is	10,250 00	
The bonds and stocks owned by the company	116,145 00	
The debts due the company, secured by mortgage or otherwise	17,950 00	
The debts due the company for premiums amount to	6,250 00	
All other securities amount to	250 00	
The losses in suspense waiting for further proof are		$ 1,146 00
All other claims against the company are		700 00
Total	$ 156,119 00	$ 1,846 00
Gross amount of premiums for the year 1880		$ 1,012 38
Amount of tax thereon		30 37

LA CONFIANCE INSURANCE COMPANY,

OF PARIS, FRANCE.

Attorney for the State of West Virginia, K. S. BOREMAN, Parkersburg, W. Va.

The amount of its capital stock is.....$2,000,000

The amount of its capital stock paid up is.....$ 800,000

	Assets.	Liabilities
The amount of cash on hand aud in the hands of agents or other persons	$ 85,667 12	
The bonds and stocks owned by the company	580,332 50	
The debts due the company for premiums amount to	62,440 89	
All other securities amount to	17 86	
The losses adjusted and due are		$ 13,388 00
The losses unadjusted are		42,772 29
The losses in suspense waiting for further proof are		1,250 00
All other claims against the company are		12,463 75
Re-insurance fund		285,206 80
Total	$ 728,458 37	$ 355,080 84
Gross amount of premiums for the year 1880		$ 1 223 79
Amount of tax thereon		36 71

THE LONDON AND LANCASHIRE FIRE INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. Rodgers, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 26,366 39	
The bonds and stocks owned by the company	915,928 00	
The debts due the company for premiums amount to	71,794 08	
All other securities amount to	781 44	
The losses adjusted and due are		
The losses adjusted and not due are		
The losses unadjusted are		$ 77,353 49
The losses in suspense waiting for further proof are		
All other claims against the company are		15,449 30
Total amount unearned premiums		422,041 03
Total	$ 1,014 969 91	$ 514,843 82
Gross amount of premiums for the year 1880		$ 1,724 78
Amount of tax thereon		51 74

THE LOUISVILLE UNDERWRITERS INSURANCE COMP'Y,

OF LOUISVILLE, KY.

Attorney for the State of West Virginia, W. F. Peterson, Wheeling, W. Va.

The amount of its capital stock is $300,000

The amount of its capital stock paid up is $300,000

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons.	$ 37,205 59	
The real estate unincumbered is	15,489 14	
The bonds and stocks owned by the company	179,265 00	
The debts due the company, secured by mortgage or otherwise	296,606 82	
The debts due the company for premiums amount to	46,032 70	
All other securities amount to	8,213 56	
To amount of liabilities due or owing to banks or other creditors		$ 4,077 25
The losses adjusted and not due are		147 00
All other claims against the company are		42,836 10
Total	$ 582 812 81	$ 47,060 35

THE LION FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $5,000,000
The amount of its capital stock paid up is $1,000,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 39,754 98	
The bonds and stocks owned by the company	336,000 00	
The losses adjusted and not due are		$ 2,942 13
The losses unadjusted are		2,500 00
Total	$ 375,754 98	$ 5,442 13

THE LIFE INSURANCE COMPANY OF VIRGINIA,

OF RICHMOND, VA.

Attorney for the State of West Virginia,

The amount of its capital stock is $236,700
The amount of its capital stock paid up is $236,700

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 43,010 64	
The real estate unincumbered is	15 886 97	
The bonds and stocks owned by the company	106 487 39	
The debts due the company, secured by mortgage or otherwise	236,328 06	
The debts due the company for premiums amount to	10,131 36	
All other securities amount to	11,657 77	
Reserve		$ 173,441 32
Total	$ 423,502 19	$ 173,441 32
Gross amount of premiums for the year 1880		$ 4,949 07
Amount of tax thereon		49 49

THE LONDON ASSURANCE CORPORATION,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling, W. Va.

The amount of its capital stock is.....£896,550

The amount of its capital stock paid up is.....£448,275

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 130,252 78	
The real estate unincumbered is	2,250 00	
The bonds and stocks owned by the company	1,155,000 00	
To amount of liabilities due or owing to banks or other creditors		
The losses adjusted and due are		
The losses adjusted and not due are		$ 26,018 00
The losses unadjusted are		
The losses in suspense and waiting for further proof are		
All other claims against the company are		415,487 67
Total	$ 1,287,502 78	$ 441,505 67
Gross amount of premiums for the year 1880		$ 1,924 14
Amount of tax thereon		57 72

THE LANCASHIRE INSURANCE COMPANY,

OF MANCHESTER, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling, W. Va.

	s ts.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 47,777 42	
The bonds and stocks owned by the company	1,417,592 50	
The debts due the company for premiums amount to	43,992 64	
The losses adjusted and not due are		$ 38 266 43
The losses unadjusted are		31,584 24
The losses in suspense waiting for further proof are		14,243 14
All other claims against the company are		9,000 00
Scottish Commercial Insurance Company unpaid losses		32,457 39
Total	$ 1,509,362 56	$ 125,557 20
Gross amount of premiums for the year 1880		$ 2,584 73
Amount of taxes thereon		77 54

THE LIVERPOOL AND LONDON AND GLOBE INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND,

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling, W. Va.

The amount of its capital stock is $10,000,000

The amount of its capital stock paid up is ..... $ 1,228,200

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 481,608 68	
The real estate unincumbered is	647,850 00	
The bonds and stocks owned by the company	1,813,950 00	
The debts due the company, secured by mortgage or otherwise	1,185,400 00	
The debts due the company for premiums amount to	290,437 24	
All other securities amount to	16,388 30	
Interest due and accrued	26,431 04	
The losses adjusted and due are		
The losses adjusted and not due are		$ 291,756 48
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		191,431 28
Unearned premiums and permanent policy funds		2,163,842 46
Total	$ 4,462,065 26	$ 2,647,030 22
Gross amount of premiums for the year 1880		$ 5,090 43
Amount of tax thereon		152 71

THE MANHATTAN FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling, W. Va.

The amount of its capital stock is $250,000

The amount of its capital stock paid up is $250,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 55,782 60	
The real estate unincumbered is	20,881 96	
The bonds and stocks owned by the company	353 100 00	
The debts due the company, secured by mortgage or otherwise	161,167 00	
The debts due the company for premiums amount to	95,873 05	
All other securities amount to	54,738 04	
The losses adjusted and due are		$ 29,075 47
The losses adjusted and not due are		28,675 00
The losses in suspense waiting for further proof are		7,500 00
All other claims against the company are		10,000 00
Total	$ 741,542 65	$ 75,250 00
Gross amount of premiums for the year 1880		$ 1,082 47
Amount of tax thereon		32 47

THE MUTUAL BENEFIT LIFE INSURANCE COMPANY,

OF NEWARK, N. J.

Attorney for the State of West Virginia,

The amount of its capital stock is ..... } Mutual.
The amount of its capital stock paid up is ..... }

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 1,445,345 54	
The real estate unincumbered is	2,373,665 00	
Purchased on foreclosure company's office building	285,000 00	
The bonds and stocks owned by the company	18,894 167 43	
The debts due the company, secured by mortgage or otherwise	7,729,488 96	
The debts due the company for premiums amount to	231,153 36	
All other securities amount to	4,767,995 64	
The losses adjusted and not due are		$ 284,815 00
The losses unadjusted are		242 825 00
All other claims against the company are		186,602 85
Reserve actuaries, 4 per cent		31,197,191 00
Total	$ 35,726,815 93	$ 31,911,433 85
Gross amount of premiums for the year 1880		$ 572 75
Amount of tax thereon		17 18

THE MUTUAL LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. Peterson, Wheeling, W. Va.

The amount of its capital stock is ..... } A Mutual Company.
The amonnt of its capital stock paid up is ..... }

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 1,967,558 62	
The real estate unincumbered is	7,174,134 10	
The bonds and stocks owned by the company	19,016,202 00	
The debts due the company, secured by mortgage or otherwise	53,524,916 64	
The debts due the company for premiums amount to, less 20 per cent	760,616 68	
All other securities amount to	7,720,931 94	
Accrued interest	1,381,271 87	
The losses adjusted and due are		$ 87,987 00
The losses adjusted and not due are		619,391 04
The losses unadjusted are		14,618 00
The losses in suspense waiting for further proof are		219,678 00
All other claims against the company are		26,451 52
Estimated value of all policies according to Am. tables of mortality at 4½ per cent		78,693,379 00
Total	$ 91,545,631 85	$ 79,661,504 56
Gross amount of premiums for the year 1880		$ 13,557 97
Amount of tax thereon		406 74

THE MANUFACTURERS' FIRE INSURANCE COMPANY,

OF WHEELING, W. VA.

Attorney for the State of West Virginia.

The amount of its capital stock is.....$100,000

The amount of its capital stock paid up is.....$ 10,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 12,407 21	
The bonds and stocks owned by the company	90,525 00	
The debts due the company for premiums amount to	1,875 93	
All other securities amount to	209 93	
Capital stock		$ 100,000 00
All other claims against the company are		15 00
Total	$ 105 018 07	$ 100,015 00

THE METROPOLE INSURANCE COMPANY,

OF PARIS, FRANCE.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is.....$4,000,000

The amount of its capital stock paid up is.....$1,000,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 32,527 87	
The bonds and stocks owned by the company	$64,960 00	
All other securities amount to	52,559 18	
The losses adjusted and not due are		$ 6,729 04
The losses unadjusted are		9,397 17
All other claims against the company are		167,609 68
Total	$ 450,047 05	$ 183,735 89
Gross amount of premiums for the year 1880		$ 1,395 57
Amount of tax thereon		41 87

THE MERCHANTS' INSURANCE COMPANY,

OF NEWARK, N. J.

Attorney for the State of West Virginia, C. H. Collier, Wheeling, W. Va.

The amount of its capital stock is.....$1,000,000

The amount of its capital stock paid up is.....$ 400,000

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons.	$ 42,158 44	
The real estate unincumbered is	140,113 66	
The bonds and stocks owned by the company	428 335 00	
The debts due the company, secured by mortgage or otherwise	394 107 00	
The debts due the company for premiums amount to	28,852 58	
All other securities amount to	63,882 88	
The losses adjusted and not due are		$ 5,879 00
The losses unadjusted are		14,243 00
The losses in suspense waiting for further proof are		2,400 00
All other claims against the company are		234,992 51
Total	$ 1,097,449 56	$ 257,514 51

THE MARYLAND LIFE INSURANCE COMPANY,

OF BALTIMORE, MD.

Attorney for the State of West Virginia, E. M. Aisquith, Charlestown, W. Va.

The amount of its capital stock is.....$100,000

The amount of its capital stock paid up is.....$100,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 25,532 16	
The real estate unincumbered is	78,525 00	
The bonds and stocks owned by the company	873,433 00	
The debts due the company secured by mortgage or otherwise	92,135 99	
The debts due the company for premiums amount to	59,073 67	
All other securities amount to	4,894 67	
To amount of liabilities due or owing to banks or other creditors		$ 958 94
The losses adjusted and not due are		7 614 00
All other claims against the company are		3,925 95
Total	$ 1,133,594 49	$ 12,498 93
Gross amount of premiums for the year 1880		$ 2,817 57
Amount of tax thereon		84 53

THE MERCANTILE INSURANCE COMPANY,

OF CLEVELAND, OHIO.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital sctock is.....$200,000

The amount of its capital stock paid up is.....$200,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 27,723 92	
The bonds and stocks owned by the company	151,650 00	
The debts due the company, secured by mortgage or otherwise	76 500 00	
The debts due the company for premiums amount to	9,971 92	
All other securities amount to	139,362 32	
To amount of liabilities due or owing to banks or other creditors		$ 3,894 81
The losses unadjusted are		23,347 00
The losses in suspense waiting for further proof are		3,798 00
All other claims against the company are		54,488 53
Total	$ 405,208 16	$ 85,528 34
Gross amount of premiums for the year 1880		$ 1,905 75
Amount of tax thereon		57 17

THE MERCANTILE INSURANCE COMPANY,

OF LONDON AND EDINBURGH.

Attorney for the State of West Virginia,

The amount of its capital stock is.....$10,000,000

The amount of its capital stock paid up is.....$ 1,750,000

	Assets.	Liabilities.
The amount of cash on hand aud in the hands of agents or other persons	$ 267,799 70	
The bonds and stocks owned by the company	1,688,538 75	
All other securities amount to	1,750 61	
The losses adjusted and not due are		$ 32,129 06
The losses unadjusted are		33,974 25
The losses in suspense waiting for further proof are		8 151 23
All other claims against the company are		774,948 50
Total	$ 1,958,089 06	$ 849,203 04

THE NEW YORK CITY INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is.....$300,000

The amount of its capital stock paid up is.....$300,000

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons..	$ 33,666 84	
The bonds and stocks owned by the company	348,431 25	
The debts due the company, secured by mortgage or otherwise	10,000 00	
The debts due the company for premiums amount to	32,128 05	
All other securities amount to	115 27	
The losses adjusted and due are		$ 3,649 58
The losses unadjusted are		6,170 33
All other claims against the company are		766 66
Total	$ 424,341 41	$ 10,586 57
Gross amount of premiums for the year 1880		$ 629 87
Amount of tax thereon		18 89

THE NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.

OF LONDON AND EDINBURGH, G. B.

Attorney for the State of West Virginia,

The amount of its capital stock is.....$10,000,000

The amount of its capital stock paid up is.....$1,750,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 267,799 70	
The bonds and stocks owned by the company	1,688,538 75	
All other securities amount to	1,750 61	
The loses adjusted and not due are		$ 32,129 06
The losses unadjusted are		33,974 25
The losses in suspense waiting for further proof are		8,151 23
All other claims against the company		774,948 50
Total	$ 1,958,089 06	$ 849,203 04
Gross amount of premiums for the year 1880		$ 2,193 95
Amount of tax thereon		65 82

THE NORTHERN INSURANCE COMPANY,

OF WATERTOWN, N. Y.

Attorney for the State of West Virginia, C. H. Collier, Wheeling, W. Va.

The amount of its capital stock is $250,000
The amount of its capital stock paid up is $250,000

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 40,833 44	
The real estate unincumbered is	48,389 62	
The bonds and stocks owned by the company	137,820 00	
The debts due the company, secured by mortgage or otherwise	103,170 77	
The debts due the company for premiums amount to	29,722 46	
All other securities amount to	4,953 33	
To amount of liabilities due or owing unearned premium fund		$ 93,553 06
The losses adjusted and not due are		9,598 25
The losses unadjusted are		5,700 00
The losses in suspense waiting for further proof are		2,100 00
All other claims against the company are		2,706 15
Total	$ 364,889 62	$ 113,657 46

THE NEW YORK LIFE INSURANCE COMPANY,

OF NEW YORK,

Attorney for the State of West Virginia, A. H. Beach, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 852,028 10	
The real estate unincumbered is	5,029 324 59	
The bonds and stocks owned by the company	16,764,988 05	
The debts due the company, secured by mortgage or otherwise	16,464,922 23	
The debts due the company for premiums amount to	597,451 12	
All other securities amount to	3,475,220 72	
The losses adjusted and due are		$ 109,643 96
The losses adjusted and not due are		335,195 40
The losses unadjusted are		124,261 98
The losses in suspense and waiting for further proof are		74,500 00
All other claims against the company are		19,378 87
Total	$ 43,183,934 81	$ 662,980 23
Gross amount of premiums for the year 1880		$ 1,462 02
Amount of tax thereon		43 86

THE NORTHERN INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $15,000,000 00

The amount of its capital stock paid up is ..... $ 750,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 12,473 01	
The bonds and stocks owned by the company	789 497 13	
The debts due the company for premiums amount to	53,639 23	
The losses adjusted and not due are		$ 7,978 41
The losses unadjusted are		15,120 00
The losses in suspense waiting for further proof are		6,479 01
All other claims against the company are		8,094 44
Total	$ 855,609 37	$ 37,671 86
Gross amount of premiums for the year 1880		$ 618 55
Amount of tax thereon		18 55

THE NIAGARA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling, W. Va.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is $500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 32,096 15	
The real estate unincumbered is	25,000 00	
The bonds and stocks owned by the company	1,030,548 75	
The debts due the company, secured by mortgage or otherwise	363,780 09	
The debts due the company for premiums amount to	90,927 44	
All other securities amount to	15,134 40	
The losses adjusted and due are / The losses adjusted and not due are		$ 44,733 25
All other claims against the company are		394,395 19
Total	$ 1,557,486 83	$ 439,128 44
Gross amount of premiums for the year 1880		$ 2,808 63
Amount of tax thereon		84 26

THE NORWICH UNION FIRE INSURANCE SOCIETY,

OF NORWICH, ENGLAND.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

	Assets.	Liabilities
To amount of cash on hand and in the hands of agents or other persons ..	$ 39,096 54	
The bonds and stocks owned by the compeny	589,968 75	
All other securities amount to	26,142 13	
The losses adjusted and due are		$ 1,025 45
The losses adjusted and not due are.....		17,620 66
All other claims against the company are		842 40
Unearned premium fund.....		165 071 01
Total.....	$ 652,207 42	$ 184 563 52

THE NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, Dr. T. H. LOGAN, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons..	$ 417,303 18	
The real estate unincumbered is.....	1,312,726 70	
The bonds and stocks owned by the company.....	10,101,704 25	
The debts due the company, secured by mortgage or otherwise.....	2,140,725 00	
The debts due the company for premiums amount to	1,667,169 14	
All other securities amount to	104,200 00	
Accrued interest and rents.....	198,051 13	
The losses adjusted and not due are.....		$ 118,036 00
The distributions unpaid.....		162,923 36
Al other claims against the company are.....		13,071,959 52
Total.....	$ 15,941,879 40	$ 13,352,918 88
Gross amount of premiums for the year 1880		$ 7,058 33
Amount of tax thereon.....		211 75

THE NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY,

OF MILWAUKEE, WIS.

Attorney for the State of West Virginia, T. P. PHILIPS, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 1,573,856 84	
The real estate unincumbered is	1,818,636 06	
The bonds and stocks owned by the company	2,470,184 31	
The debts due the comprny, secured by mortgage or otherwise	9,9[illegible]5,729 05	
The debs due the company for premiums amount to	2 053,051 70	
All other securities amount to	444,754 42	
The losses adjusted and not due are		
The losses unadjusted are		$ 197,972 86
The losses in suspense and waiting for further proof are		
All other claims against the company are		15,136,942 51
Total	$ 18,346,212 38	$ 15,334,915 37

THE OHIO INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling, W. Va.

The amount of its capital stock is $200,000 00

The amount of its capital stock paid up is $200,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 43 544 32	
The real estate unincumbered is	9,200 00	
The bonds and stocks owned by the company	123,451 37	
The debts due the company, secured by mortgage or otherwise	60,917 26	
The debts due the company for premiums amount to	14,906 33	
All other securities amount to	22,686 11	
The losses adjusted and due are		$ 838 00
The losses adjusted and not due are		850 00
The losses unadjusted are		1,050 00
All other claims against the company are		899 09
Total	$ 274,705 39	$ 3,137 09
Gross amount of premiums for the year 1880		$ 140 00
Amount of tax thereon		4 20

THE ORIENT MUTUAL INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 93 279 63	
The real estate unincumbered is	350,029 18	
The bonds and stocks owned by the company	281,031 25	
The debts due the company, secured by mortgage or otherwise	3,889 54	
The debts due the company for premiums amount to	392,612 30	
Accrued interest	4,628 52	
The losses adjusted and not due are		
The losses unadjusted are		$ 118,800 00
The losses in suspense waiting for further proof are		
All other claims against the company are		22,701 28
Outstanding scrip		593 528 00
Total	$1,125,470 42	$ 735,029 28
Gross amount of premiums for the year 1880		$ 1,107 45
Amount of tax thereon		33 22

THE PENN MUTUAL LIFE INSURANCE COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 289,730 02	
The real estate unincumbered is	715,796 97	
The bonds and stocks owned by the company	2,941,783 50	
The debts due the company, secured by mortgage or otherwise	2,342,456 47	
The debts due the company for premiums amount to	101,444 13	
All other securities amount to	1,075,970 26	
The losses adjusted and not due are		$ 29,140 00
The losses in suspense waiting for further proof are		132,202 75
All other claims against the company are		5,636 558 89
Total	$7,467,181 35	$5,797,901 64
Gross amount of premiums for the year 1880		$12,370 92
Amount of tax thereon		371 13

THE PHŒNIX INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, T. P. PHILIPS, Wheeling, W. Va.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is $1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 345 259 40	
The real estate unincumbered is	387,500 00	
The bonds and stocks owned by the company	1,410,275 07	
The debts due the company secured by mortgage or otherwise	202,650 00	
The debts due the company for premiums amount to	47,247 01	
All other securities amount to	82,993 81	
Debts otherwise secured	62,333 38	
Re-insurance fund		$ 965,168 22
The losses adjusted and not due are		13,917 00
The losses unadjusted are		140,214 66
The losses in suspense waiting for further proof are		11,822 00
All other claims against the company are		5,653 18
Total	$ 2,538,258 67	$ 1,136,775 06
Gross amount of premiums for the year 1880		$ 2,844 38
Amount of tax thereon		85 33

THE PHŒNIX INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is $1,000,000 00

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons	$ 598,604 07	
The real estate unincumbered is	135,000 00	
The bonds and stocks owned by the company	2,134 614 92	
The debts due the company, secured by mortgage or otherwise	193,312 50	
All other securities amount to	10,631 53	
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		$ 105,526 89
Total	$ 3,072,163 02	$ 105,526 89
Gross amount of premiums for the year 1880		$ 4,004 01
Amount of tax thereon		120 12

THE QUEEN INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, Jos. S. Miller, Wheeling, W. Va.

The amount of its capital stock is $9,733,000 00

The amount of its capital stock paid up is 876,140 33

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 67,576 21	
The real estate unincumbered is	300,152 31	
The bonds and stocks owned by the company	1,152,225 00	
The debts due the company for premiums amount to	105,043 96	
All other securities amount to	6,348 33	
The losses unadjus ed are		$ 101,840 19
The losses in suspense and waiting for further proof are		21,317 00
Total	$ 1,631,345 81	$ 123,157 19
Gross amount of premiums for the year 1880		$ 3,104 38
Amount of tax thereon		93 13

THE ROYAL INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND,

Attorney for the State of West Virginia, J. V. L. Rodgers, Wheeling, W. Va.

The amount of its capital sctock is ..... $10,000,000 .00

The amount of its capital stock paid up is ..... 1,447,725 .00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 572,128 64	
The real estate unincumbered is	1,114,189 87	
The bonds and stocks owned by the company	9,989,877 75	
The debts due the company, secured by mortgage or otherwise	7,025,758 76	
The debts due the company for premiums amount to	187,470 73	
All other securities amount to	723,146 62	
Loans on mortgages of real estate	4,480,633 38	
Interest due and accrued	311,026 13	
Unclaimed dividends		$ 11,293 12
The losses unadjusted are (life liabilities)		12,558,375 00
The losses in suspense waiting for further proof are		274,601 65
All other claims against the company are		153,318 23
Liabilities under perpetual insurance account		26,871 89
Amount necessary to insure outstanding fire risks		2,416,447 31
Total	$ 24,404,231 38	$15,440,907 20
Gross amount of premiums for the year 1880		$4,041 82
Amount of tax thereon		121 25

THE STANDARD FIRE OFFCE. (Limited.)

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $5,000,000 00

The amount ot its capital stock paid up is ..... $ 565,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 236,955 00	
The real estate unincumbered is	10 000 00	
The bonds and stocks owned by the company	93,020 00	
The debts due the company, secured by mortgage or otherwise	249,000 00	
The debts due the company for premiums amount to	215,000 00	
All other securities amount to	116,130 00	
To amount of liabilities due or owing to banks or other creditors		$ 30,300 00
The losses unadjusted are		64,490 00
All other claims against the company are		243 830 00
Paid-up capital		565,000 00
Total	$ 920,155 00	$ 903,620 00

THE SCOTTISH UNION AND NATIONAL INSURANCE COMPANY,

OF EDINBURGH, SCOTLAND,

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling, W. Va.

The amount of its capital stock is $30,000,000 00

The amount of its capital stock paid up is ..... $ 1,412,850 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 45,061 88	
The bonds and stocks owned by the company	442,400 00	
The losses adjusted and not due are		$ 2,138 59
Total	$ 487,461 88	$ 2,138 59

THE SECURITY INSURANCE COMPANY,

OF NEW HAVEN, CONN.

Attorney for the State of West Virginia, C. H. Collier, Wheeling, W. Va.

The amount of its capital stock is $200,000 00

The amount of its capital stock paid up is $200,000 00

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons	$ 6 942 55	
The bonds and stocks owned by the company	263 962 00	
The debts due the company, secured by mortgage or otherwise	13,700 00	
The debts due the company for premiums amount to	33,127 81	
All other securities amount to	2,031,55	
The losses adjusted and not due are		$ 6,611 93
The losses unadjusted are		11,318 96
The losses in suspense and waiting for further proof are		30 00
All other claims against the company are		3,460 05
Total	$ 319,763 41	$ 21,450 94
Gross amount of premiums for the year 1880		$ 445 04
Amount of tax thereon		13 35

THE TRAVELERS' INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, E. P. Chancellor, Parkersburg, W. Va.

The amount of its capital stock is $600,000 00

The amount of its capital stock paid up is $600,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 211,216 69	
The real estate unincumbered is	911,389 77	
The bonds and stocks owned by the company	2 068,663 00	
The debts due the company, secured by mortgage or otherwise	2,101,410 50	
The debts due the company for premiums amount to	87,699 66	
All other securities amount to	87 500 00	
Accrued interest	51,314 61	
The losses adjusted and due are		$ 1,000 00
The loses adjusted and not due are		71,920 00
The losses unadjusted are		97,898 00
The losses in suspense waiting for further proof are		47,000 00
All other claims against the company are		10,000 00
Amount necessary to insure outstanding risks		3,823,774 72
Total	$ 5,519,194 23	$ 4,051,592 72
Gross amount of premiums for the year 1880		$ 5,750 85
Amount of tax thereon		172 52

THE TEUTONIA FIRE AND MARINE INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, F. REISTER, Wheeling, W. Va.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is $100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 10,366 97	
The real estate unincumbered is	700 00	
The bonds and stocks owned by the company	149,340 00	
The debts due the company, secured by mortgage or otherwise	118 329 60	
The debts due the company for premiums amount to	8,842 48	
All other securities amount to	5,630 00	
All other claims against the company are		$ 1,301 00
Reinsurance fund		39 340 97
Total	$293 203 05	$40,641 97
Gross amount of premiums for the year 1880		$641 80
Amount of tax thereon		19 24

THE UNION MUTUAL LIFE INSURANCE COMPANY,

OF MAINE. IN BOSTON, MASS.

Attorney for the State of West Virginia, Jos. S MILLER, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 118,225 54	
The real estate unincumbered is	2,470,008 41	
The bonds and stocks owned by the company	754,594 50	
The debts due the company, secured by mortgage or otherwise	1,670,753 42	
The debts due the company for premiums amount to	1,149 574 76	
All other securities amount to	155,307 51	
Collateral loans	317,890 70	
The losses adjusted and due are		
The losses adjusted and not due are		
The losses unadjusted are		$ 157,158 14
The losses in suspense waiting for further proof are		13,957 00
All other claims against the company are		5,821,220 93
Total	$6,636,349 84	$5,821,220 93
Gross amount of premiums for the year 1880		$212 61
Amount of tax thereon		6 37

THE UNITED STATES LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia,

The amount of its capital stock is $250,000 00

The amount of its capital stock paid up is $250,000 00

The amount of its scrip capital $180,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 28,197 09	
The real estate unincumbered is	102,905 00	
The bonds and stocks owned by the company	1,953,553 75	
The debts due the company, secured by mortgage or otherwise	2,053,612 72	
The debts due the company for premiums amount to	107,929 98	
All other securities amount to	895,025 93	
The losses adjusted and due are		$ 2,190 00
The losses adjusted and not due are		32,170 00
The losses in suspense waiting for further proof are		22 200 00
All other claims against the company are		4,171,192 22
Total	$ 5,141,224 47	$ 4 227,752 22

THE WESTCHESTER FIRE INSURANCE COMPANY,

OF NEW ROCHELLE, N. Y.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $300,000 00

The amount of its capital stock paid up is $300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 46,363 00	
The real estate unincumbered is	65,000 00	
The bonds and stocks owned by the company	558,781 25	
The debts due the company, secured by mortgage or otherwise	127,100 00	
The debts due the company for premiums amount to	48,894 98	
All other securities amount to	4,583 50	
The losses adjusted and due are		$ 14,643 90
The losses adjusted and not due are		30,199 09
The losses unadjusted are		6,700 00
All other claims against the company are		348,181 32
Total	$ 850,722 73	$ 399,724 31
Gross amount of premiums for the year 1880		$ 1,969 60
Amount of tax thereon		59 08

THE WILLIAMSBURG CITY FIRE INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $250,000 00

The amount of its capital stock paid up is $250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 55,185 60	
The real estate unincumbered is	95,421 54	
The bonds and stocks owned by the company	539,276 50	
The debts due the company, secured by mortgage or otherwise	262 443 00	
The debts due the company for premiums amount to	44,368 74	
All other securities amount to	14,140 30	
To amount of liabilities due or owing to banks or other creditors		$ 15,215 00
The losses adjusted and due are		18,238 68
The losses unadjusted are		13 416 62
The losses in suspense waiting for further proof are		5 662 00
All other claims against the company are		10,689 18
Total	$ 1,010,835 68	$ 63,221 48
Gross amount of premiums for the year 1880		$ 1,146 06
Amount of tax thereon		34 38

INSURANCE DEPARTMENT.

1882.

STATEMENTS OF CONDITION

OF

INSURANCE COMPANIES

Transacting business in the State of West Virginia, during the year 1882, upon authority issued from the Auditor's office.

THE ÆTNA INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

The amount of its capital stock is $4,000,000 00

The amount of its capital stock paid up is $4,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 1,482 808 89	
The real estate unincumbered is	365,000 00	
The bonds and stocks owned by the company	6,952,391 34	
The debts due the company secured by mortgage or otherwise	126,622 00	
All other securities amount to	2,450 41	
The losses adjusted and not due are		$ 20,721 29
The losses unadjusted are		149,624 51
The losses in suspense waiting for further proof are		14,700 00
All other claims against the company are		51,757 32
Total	$ 8,902,272 64	$ 236,803 12
Gross amount of premiums for the year 1881		$ 9,417 07
Amount of tax thereon		188 36

THE ACCIDENT INSURANCE COMPANY OF NORTH AMERICA,

OF MONTREAL, CANADA,

Attorney for the State of West Virginia.

The amount of its capital sctock is $260,000.00

The amount of its capital stock paid up is 152,300.00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 27,884 38	
The bonds and stocks owned by the company	142,153 00	
The debts due the company for premiums amount to	13,198 46	
All other securities amount to	587 91	
The losses unadjusted and due are		$ 216 00
All other claims against the company are		3,639 70
Total	$183,323 75	$3,855 70

THE AGRICULTURAL INSURANCE COMPANY,

OF WATERTOWN, N. Y.

Attorney for the State of West Virginia, JAMES F. PATTON, Union, W. Va.

The amount of its capital stock is $300,000 00

The amount of its capital stock paid up is $300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 151,418 88	
The real estate unincumbered is	181 203 57	
The bonds and stocks owned by the company	280 440 00	
The debts due the company, secured by mortgage or otherwise	459.216 95	
The debts due the company for premiums amount to	116,714 65	
All other securities amount to	288,313 62	
The losses adjusted and not due are		$ 5,468 84
The losses unadjusted are		12 145 00
The losses in suspense and waiting for further proof are		15,500 00
All other claims against the company are		102 00
Total	$ 1,427,303 67	$33,215 84
Gross amount of premiums for the year 1881		$1,237 75
Amount of tax thereon		24 75

THE BRITISH AMERICA INSURANCE COMPANY,

OF TORONTO, CANADA.

Attorney for the State of West Virginia, K. S. BOREMAN, Parkersburg, W. Va.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is $500,000 00

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons.	$ 30,393 05	
The bonds and stocks owned by the company	590,891 25	
The debts due the company for premiums amount to	38,785 32	
All other securities amount to	212,524 96	
The losses in suspense waiting for further proof are		$ 75,174 76
All other claims against the company are		310,495 93
Total	$ 872,594 58	$ 385,670 69
Gross amount of premiums for the year 1881		$ 806 00
Amount of tax thereon		16 12

THE AMERICAN FIRE INSURANCE COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia,

The amount of its capital stock is $400,000 0

The amount of its capital stock paid up is $400,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 38 408 62	
The real estate unincumbered is	150,190 00	
The bonds and stocks owned by the company	974 260 25	
The debts due the company, secured by mortgage or otherwise	421,022 97	
The debts due the company for premiums amount to	16 368 67	
All other securities amount to	20,116 86	
To amount of liabilities due or owing to creditors		$ 1,846 30
The losses adjusted and due are }		14,690 82
The losses adjusted and not due are }		
The losses unadjusted are		24,580 00
The losses in suspense waiting for further proof are		1 710 70
All other claims against the company are		1,577,479 55
Total	$ 1,620,307 37	$ 1,620 307 87
Gross amount of premiums for the year 1881		$ 2,805 84
Amount of tax thereon		56 10

THE CITY OF LONDON FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $10,000,000 00

The amount of its capital stock paid up is ..... $ 1,000,000 00

	Assets.	Liabilities.
The bonds and stocks owned by the company	$ 500,000 00	
Total	$ 500,000 00	

THE COMMERCIAL FIRE INSURANCE COMPANY,

OF NEW YORK CITY.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $200,000 00

The amount of its capital stock paid up is $200,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 37,404 04	
The real estate unincumbered is	1,000 00	
The bonds and stocks owned by the company	370 125 00	
The debts due the company, secured by mortgage or otherwise	42,950 00	
The debts due the company for premiums amount to	44,552 26	
All other securities amount to	5,582 41	
To amount of liabilities due or owing to banks or other creditors		$ 810 00
The losses adjusted and not due are		14,316 28
The losses unadjusted are		11,078 53
The losses in suspense waiting for further proof are		4,000.00
All other claims against the company are		9,040 90
Total	$ 501,613 71	$ 39,245 71

THE COMMERCIAL UNION ASSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $12,500,000 00

The amount of its capital stock paid up is 1,250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 328,899 56	
The real estate unincumbered is	130,121 71	
The bonds and stocks owned by the company	1,284,447 00	
The debts due the company for premiums amount to	249,588 80	
All other securities amount to	4,524 13	
The losses in suspense waiting for further proof are		$ 166,301 00
All other claims against the company are		38,938 32
Amount necessary to reinsure		883,301 91
Total	$1,997,581 20	$1,088,541 23
Gross amount of premiums for the year 1881		$2,361 31
Amount of tax thereon		47 23

THE CONNECTICUT FIRE INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 238,414 92	
The bonds and stocks owned by the company	1,201,647 50	
The debts due the company, secured by mortgage or otherwise	216,750 00	
The debts otherwise secured collateral loans	88,750 00	
The losses adjusted and not due are		$ 10,792 57
The losses unadjusted are		40,773 12
The losses in suspense waiting for further proof are		5,111 86
Amount necessary to reinsure outstanding risks		358,556 51
Total	$1,745,562 42	$415,234 06

THE CONTINENTAL INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is $1,000,000 00

	Assets.	Liabilities
To amount of cash on hand and in the hands of agents or other persons.	$ 224 030 89	
The real estate unincumbered is	664,000 00	
The bonds and stocks owned by the company	2,236,070 00	
The debts due the company, secured by mortgage or otherwise	856,925 00	
The debts due the company for premiums amount to	168 149 86	
All other securities amount to	58,029 16	
The losses adjusted and not due are		$ 119 711 66
The losses unadjusted are		155,263 55
The losses in suspense and waiting for further proof are		2 ,827 54
All other claims against the company are		1,501,681 95
Total	$ 4 207,205 51	$ 1,800,481 70
Gross amount of premiums for the year 1881		$ 8,565 58
Amount of tax thereon		171 31

THE DENVER FIRE INSURANCE COMPANY,

OF DENVER, COLORADO.

Attorney for the State of West Virginia, J. M. COOPER, Wellsburg, W. Va.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is ..... $ 258,600 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 22,371 00	
The real estate unincumbered is	43,300 00	
The debts due the company, secured by mortgage or otherwise	192,250 00	
The debts due the company for premiums amount to	1 178 86	
All other securities amount to	1,968 75	
The losses in suspense waiting for further proof are		$ 2 500 00
Total	$ 261 068 62	$ 2,500 00

THE FIDELITY AND CASUALTY COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, Jos. S. Miller, Wheeling, W. Va.

The amount of its capital stock is $250,000 00

The amount of its capital stock paid up is $250,000 00

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons	$ 21,579 75	
Cash loaned secured by U. S. bonds	51 650 00	
The bonds and stocks owned by the company	258,551 25	
The debts due the company for premiums amount to	42 850 98	
All other securities amount to	2,712 12	
The losses in suspense waiting for further proof are		$ 8 140 00
All other claims against the company are		11,037 75
Re-insurance reserve		92,244 06
Total	$ 377,344 10	$ 111,421 82
Gross amount of premiums for the year 1881		$ 928 50
Amount of tax thereon		18 57

THE FRANKLIN FIRE INSURANCE COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. M. Doddridge, Wheeling, W. Va.

The amount of its capital stock is $400,000 00

The amount of its capital stock paid up is $400,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 118,656 85	
The real estate unincumbered is	679,650 00	
The bonds and stocks owned by the company	447 330 00	
The debts due the company, secured by mortgage or otherwise	1,328 323 34	
Interest due and accrued on collateral loans	5,388 66	
All other securities amount to	508,300 00	
Interest due and accrued on all bonds and mortgage loans	28,280 00	
Cash in hands of agents *in transitu*	47,443 61	
Reinsurance deposit premium	856 25	
The losses adjusted and due are		$ 14,609 12
The losses unadjusted are		26 860 09
Unearned premiums and amount reclaimed on perpetuals		1,817,208 52
Unpaid dividends, $2,616 00, surveys, $2,681 00		5 297 00
Total	$ 3,163,729 27	$ 1,863,974 73
Gross amount of premiums for the year 1881		$ 3,069 86
Amount of tax thereon		61 38

THE GERMAN FIRE INSURANCE COMPANY,

OF WHEELING, W. VA.

Attorney for the State of West Virginia.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is $100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 14,512 24	
The real estate unincumbered is	47,000 00	
The bonds and stocks owned by the company	76,000 00	
The debts due the company, secured by mortgage or otherwise	18,177 50	
The debs due the company for premiums amount to	2,346 89	
All other securities amount to	973 96	
The losses unadjusted are		$ 4,000 00
All other claims against the company are, re-insurance fund		18,319 48
Total	$ 159,010 59	$ 22,319 48

THE GERMANIA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg, W. Va.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is $1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 194,193 40	
The real estate unincumbered is	32,346 23	
The bonds and stocks owned by the company	1,897,468 75	
The debts due the company, secured by mortgage or otherwise	334,800 00	
The debts due the company for premiums amount to	4,043 34	
All other securities amount to	8,209 66	
The losses adjusted and due are; The loses adjusted and not due are		$ 14,812 53½
The losses unadjusted are; The losses in suspense and waiting for further proof are		57,770 41½
Total	$ 2,471,061 38	$ 72,582 95
Gross amount of premiums for the year 1881, including Hanover Fire		$ 3,088 30
Amount of tax thereon		61 76

THE GERMANIA LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, L. P. SATTERBACK, Wheeling, W. Va.

The amount of its capital stock is $200,000 00

The amount of its capital stock paid up is $200,000 00

	Assets.	Liabilities.
The amount of cash on hand and in banks	$ 159,141 80	
The real estate unincumbered is	1,008,056 50	
The bonds and stocks owned by the company	1,977,450 00	
The debts due the company, secured by mortgage or otherwise	5,811,988 70	
The debts due the company for premiums amount to	337,639 10	
All other securities amount to	261,956 89	
To amount of liabilities due or owing to banks or other creditors		$ 34,359 43
The losses adjusted and due are		12,800 07
The losses adjusted and not due are		79 599 10
The losses unadjusted are		42,489 56
The losses in suspense waiting for further proof are		27,151 11
All other claims against the company are		8,000 927 65
Total	$9,456,241 00	$8,197,326 00
Gross amount of premiums for the year 1881		$6 558 66
Amount of tax thereon		131 17

THE GERMAN AMERICAN INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. V. HOGE, Wheeling, W. Va.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is $1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 134,133 89	
The bonds and stocks owned by the company	3,213,990 00	
The debts due the company for premiums amount to	104,824 30	
Interest due and accrued on stocks	800 00	
Cash capital		$1,000 000 00
Net surplus		1,415.240 08
To amount required to reinsure all outstanding risks		904,235 45
Net amount of unpaid losses		109,810 17
Commissions due		24,462 49
Total	$3,453,748 19	$3,453,748 19
Gross amount of premiums for the year 1881		$1,680 24
Amount of tax thereon		33 60

THE HANOVER FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg, W. Va.

The amount of its capital stock is $1,000,000 0

The amount of its capital stock paid up is $1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 168,313 30	
The bonds and stocks owned by the company	2,182,560 00	
The debts due the company, secured by mortgage or otherwise	183 750 00	
The debts due the company for premiums amount to	6 674 53	
All other securities amount to	23,843 46	
The losses adjusted and due are		
The losses adjusted and not due are		$ 95,987 57
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		668 00
Total	$ 2,565,141 29	$ 96 655 57

Gross amount of premiums for the year 1881 and amount of tax thereon included in return for The Germania Fire Insurance Company.

THE HAMBURG-BREMEN FIRE INSURANCE COMPANY,

OF GERMANY.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg, W. Va.

The amount of its capital stock is $1,500,000 00

The amount of its capital stock paid up is ..... $ 300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 38,763 98	
The real estate unincumbered is	23,000 00	
The bonds and stocks owned by the company	868,503 75	
The debts due the company for premiums amount to	32,535 42	
All other securities amount to	15,000 00	
The losses adjusted and due are		
The losses adjusted and not due are		$ 45,681 00
The losses unadjusted are		
All other claims against the company are		306,816 60
Total	$ 977,803 15	$ 352,497 60
Gross amount of premiums for the year 1881		$ 3 448 38
Amount of tax thereon		68 97

THE HARTFORD FIRE INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling, W. Va.

The amount of its capital stock is $1,250,000 00

The amount of its capital stock paid up is $1,250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 399,877 30	
The real estate unincumbered is	651,175 60	
The bonds and stocks owned by the company	1,655,221 35	
Loans on bond and mortgage, first lien	749,800 00	
Loans on collateral security	589 787 92	
Rents and accrued interest	27,212 86	
The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		$ 137,599 08
All other claims against the company are		25,000 00
Total	$ 4,072,575 03	$ 162,599 08
Gross amount of premiums for the year 1881		$ 4,622 98
Amount of tax thereon		91 46

THE HOME LIFE INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, R. S. IRWIN, Wheeling, W. Va.

The amount of its capital sctock is ..... $125,000 .00

The amount of its capital stock paid up is ..... 125,000 .00

	Assets.	Liabilities.
The amount of cash on hand aud in the hands of agents or other persons	$ 53 220 44	
The real estate unincumbered is	258,080 05	
The bonds and stocks owned by the company	1,694,740 00	
The debts due the company, secured by mortgage or otherwise	771,525 00	
The debts due the company for premiums amount to	822,739 77	
All other securities amount to	1,443,331 59	
The losses adjusted and not due are		$ 15,000 00
The losses unadjusted are		19,250 00
Reinsurance reserve by legal standard of New York		3,540,291 00
All other claims against the company are		22,134 30
Total	$ 5,043,636 85	$ 3,596,675 30
Gross amount of premiums for the year 1881		$ 1,447 04
Amount of tax thereon		28 94

THE HOME INSURANCE COMPANY,

OF COLUMBUS, OHIO.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

The amount of its capital stock is $200,000 00

The amount of its capital stock paid up is $200,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 64,796 60	
The real estate unincumbered is	33,450 00	
The bonds and stocks owned by the company	83,605 00	
The debts due the company secured by mortgage or otherwise	64,548 30	
The debts due the company for premiums amount to	11,498 62	
All other securities amount to	19,677 73	
The losses unadjusted and due are; The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are.		$ 8,500 00
Total	$ 282,576 25	$ 8,500 00
Gross amount of premiums for the year 1881		$ 2,086 02
Amount of tax thereon		41 72

THE HOME INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

The amount of its capital stock is $3,000,000 00

The amount of its capital stock paid up is $3,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 198,418 03	
The real estate unincumbered is	47,399 68	
The bonds and stocks owned by the company	4,498,000 00	
The debts due the company, secured by mortgage or otherwise	1,825,240 53	
The debts due the company for premiums amount to	12,389 36	
All other securities amount to	414,061 66	
The losses adjusted and not due are		$ 52,010 05
The losses unadjusted are		145,803 14
The losses in suspense and waiting for further proof are		47,782 17
All other claims against the company are		1,943,733 00
Total	$ 6,995,509 26	$ 2 189,328 36
Gross amount of premiums for the year 1881		$ 5,192 49
Amount of tax thereon		103 85

THE HOWARD INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling, W. Va.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is $500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 7,831 54	
The real estate unincumbered is	125,000 00	
The bonds and stocks owned by the company	607,182 00	
The debts due the company, secured by mortgage or otherwise	21,700 00	
The debs due the company for premiums amount to	32,621 46	
All other securities amount to	53 694 00	
Due from accrued interest, rents, etc	3,418 84	
The losses adjusted and due are		
The losses adjusted and not due are		$ 37,982 28
The losses unadjusted are		1,500 00
All other claims against the company are, (surplus, capital and re-insurance fund		811,965 56
Total	$ 851,447 84	$ 851,447 84
Gross amount of premiums for the year 1881		$ 342 01
Amount of tax thereon		6 84

THE INSURANCE COMPANY OF NORTH AMERICA,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, P. P. PHILIPS, Wheeling, W. Va.

The amount of its capital stock is $3,000,000 00

The amount of its capital stock paid up is $3,000,000 00

	Assets	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 686,510 09	
The real estate unincumbered is	334,284 78	
The bonds and stocks owned by the company	4,889,714 00	
The debts due the company, secured by mortgage or otherwise	1,761,066 67	
The debts due the company for premiums amount to	591,473 54	
All other securities amount to	70,556 30	
Debts otherwise secured including loans on collateral	485,200 00	
The losses adjusted and due are		
The loses adjusted and not due are		$ 887,700 00
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		22,048 67
Amount necessary to re-insure outstanding risks		1,949,578 63
Total	$ 8,818,805 38	$ 2,359,327 30
Gross amount of premiums for the year 1881		$ 3,099 10
Amount of tax thereon		61 98

JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, ALFRED CALDWELL, Wheeling, W. Va.

The amount of its capital stock is ..... } Mutual Company
The amount of its capital stock paid up is ..... }

	Assets.	Liabilities
The amount of cash on hand and in the hands of agents or other persons.	$ 40,040 62	
The real estate unincumbered is	202,202 58	
The bonds and stocks owned by the company	764,509 00	
The debts due the company, secured by mortgage or otherwise	1,238,104 74	
The debts due the company for premiums amount to	32,971 06	
All other securities amount to	244,542 16	
To amount of liabilities due or owing to banks or other creditors		$2 282 572 00
The losses adjusted and due are		9,517 50
The losses adjusted and not due are		43,225 00
All other claims against the company are		24,524 99
Total	$2,522,370 16	$2,359,839 49
Gross amount of premiums for the year 1881		2,103 42
Amount of tax thereon		42 07

THE IMPERIAL FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $8,000,000 00

The amount of its capital stock paid up is 3,500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 3,246 59	
The real estate unincumbered is	165,000 00	
The bonds and stocks owned by the company	798,919 93	
The debts due the company, secured by mortgage or otherwise	3,350 00	
The debts due the company for premiums amount to	60,481 13	
The losses adjusted and not due are		$ 15,844 35
The losses unadjusted are		20,880 07
The losses in suspense waiting for further proof are		3,851 14
All other claims against the company are (including re-insurance fund)		298 542 96
Total	$1,030,997 65	$339,118 52
Gross amount of premiums for the year 1881		$ 357 02
Amount of tax thereon		7 14

THE CONFIANCE INSURANCE COMPANY,

OF PARIS, FRANCE.

Attorney for the State of West Virginia, K. S. Boreman, Parkersburg, W. Va.

The amount of its capital stock is $2,000,000 00
The amount of its capital stock paid up is ..... $ 800,000 00

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons.	$ 173,915 78	
The bonds and stocks owned by the company	529,312 50	
The debts due the company for premiums amount to	102,933 07	
All other securities amount to	8,904 66	
The losses adjusted and not due are		41,703 51
The losses unadjusted are		57,596 09
The losses in suspense waiting for further proof are		14,857 94
All other claims against the company are reins. fund		428,852 35
Total	$ 815,066 01	$ 543,009 89
Gross amount of premiums for the year 1881		$ 1,936 93
Amount of tax thereon		38 73

THE LANCASHIRE INSURANCE COMPANY,

OF MANCHESTER, ENGLAND.

Attorney for the State of West Virginia, J. V. L. Rodgers, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 75,058 24	
The bonds and stocks owned by the company	1,391,395 00	
The debts due the company for premiums amount to	26,127 89	
The losses adjusted and due are		$ 7,599 16
The losses adjusted and not due are		15,572 86
The losses unadjusted are		56,075 79
The losses in suspense waiting for further proof are		10,009 44
All other claims against the company are		19 500 00
Unearned premiums		597,406 42
Total	$ 1,502,580 63	$ 706,163 67
Gross amount of premiums for the year 1881		$ 3,516 72
Amount of tax thereon		70 33

THE LIFE INSURANCE COMPANY OF VIRGINIA,

OF RICHMOND, VA.

Attorney for the State of West Virginia, W. V. HOGE, Wheeling, W. Va.

The amount of its capital stock is $234,300 00

The amount of its capital stock paid up is ..... $ 234,300 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 36 933 20	
The real estate unincumbered is	14 914 5·	
The bonds and stocks owned by the company	179,952 85	
The debts due the company, secured by mortgage or otherwise	21,090 29	
The debts due the company for premiums amount to	10,414 49	
All other securities amount to	147,394 90	
The losses adjusted and not due are		$ 14,500 00
All other claims against the company are		167,432 51
Total	$410,700 24	$181,932 51
Gross amount of premiums for the year 1881		$ 4,400 75
Amount of tax thereon		88 01

THE LION FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $5,000,000 00

The amount of its capital stock paid up is $1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$142,019 42	
The real estate unincumbered is	470,000 00	
The bonds and stocks owned by the company	45,800 00	
The losses adjusted and not due are		$18,163 11
The losses unadjusted are		16,000 00
Total	$657,819 42	$34,163 11
Gross amount of premiums for the year 1881		$ 898 05
Amount of tax thereon		17 96

THE LIVERPOOL, LONDON AND GLOBE INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. M. Doddridge, Wheeling, W. Va.

The amount of its capital stock is $10,000,000 00

The amount of its capital stock paid up is ..... $ 1,228,200 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons..	$ 528,005 54	
The real estate unincumbered is	953 000 00	
The bonds and stocks owned by the company	1,631,287 50	
The debts due the company, secured by mortgage or otherwise	1,288,586 00	
The debts due the company for premiums amount to	313,421 79	
All other securities amount to	63,288 79	
To amount of reinsurance fund and unearned premiums		$1,988,017 96
Amount reclaimable by perpetual fire insurance policies		306,227 10
The losses unadjusted are		461,094 20
The losses in suspense waiting for further proof are		
All other claims against the company are		193,142 97
Total	$4,777,589 62	$2,948,482 23
Gross amount of premiums for the year 1881		$6,311 80
Amount of tax thereon		126 24

THE LONDON ASSURANCE CORPORATION,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J M. Doddridge, Wheeling, W. Va.

The amount of its capital stock paid up is £448,275 00

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons	$ 109,427 10	
The bonds and stocks owned by the company	1,260 400 00	
The debts due the company for premiums amount to	36,452 08	
To amount of liabilities due or owing to banks or other creditors		
The losses adjusted and due are		
The losses adjusted and not due are		$ 35,000 00
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are reinsurance		504,791 00
Total	$1,406,279 18	$539,791 00
Gross amount of premiums for the year 1881		$2,558 94
Amount of tax thereon		51 17

THE LONDON AND LANCASHIRE FIRE INSURANCE COMPANY,

OF LIVERPOOL, ENG.

Attorney for the State of West Virginia, J. V. L. Rodgers, Wheeling, W. Va.

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons.	$ 39,729 46	
The bonds and stocks owned by the company	1,002,405 00	
The debts due the company for premiums amount to	86,169 14	
All other securities amount to	20,599 56	
Interest due and accrued	117 89	
To amount due for salaries, rents, etc		$ 1,879 78
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		99,349 58
All other claims against the company are		18,100 00
Unearned premiums		482,127 36
Total	$ 1,149,021 05	$ 601,457 20
Gross amount of premiums for the year 1881		$ 2,288 05
Amount of tax thereon		45 76

THE LOUISVILLE UNDERWRITERS,

OF LOUISVILLE, KY.

Attorney for the State of West Virginia, J. V. L. Rodgers, Wheeilng, W. Va.

The amount of its capital stock is $300,000 00

The amount of its capital stock paid up is $300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 54,882 91	
The real estate unincumbered is	16,671 25	
The bonds and stocks owned by the company	189,803 00	
The debts due the company, secured by mortgage or otherwise	339,358 90	
The debts due the company for premiums amount to	24,365 86	
All other securities amount to	13,555 01	
To amount of liabilities due or owing to banks or other creditors		$ 1,651 08
The losses adjusted and not due are		1,157 11
The losses unadjusted are		3,212 50
All claims against the company are		6,020 69
Total	$ 638,636 93	$ 6,020 69
Gross amount of premiums for the year 1881		$ 789 42
Amount of tax thereon		15 78

THE METROPOLE INSURANCE COMPANY,

OF PARIS, FRANCE.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $4,000,000 00

The amount of its capital stock paid up is $1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 3,989 92	
The bonds and stocks owned by the company	469,508 00	
The debts due the company for premiums amount to	65,418 39	
All other securities amount to	7,217 57	
To amount of liabilities due or owing to banks or other creditors		$ 11,375 00
The losses adjusted and not due are		5,232 34
The losses unadjusted are		25 325 94
All other claims against the company are		209,284 02
Total	$ 546,163 88	$ 251,217 30
Gross amount of premiums for the year 1881		$ 3,936 91
Amount of tax thereon		78 74

THE MARYLAND LIFE INSURANCE COMPANY,

OF BALTIMORE, MD.

Attorney for the State of West Virginia, E. M. AISQUITH, Charlestown, W. Va.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is $100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 35,539 52	
The real estate unincumbered is	75,000 00	
The bonds and stocks owned by the company	917,689 00	
The debts due the company, secured by mortgage or otherwise	85,810 99	
The debts due the company for premiums amount to	60,132 83	
All other securities amount to	4,888 86	
The losses adjusted and not due are		$ 29,284 52
The reserve fund		837,928 83
All other claims against the company are		5,111 04
Total	$ 1,179,061 20	$ 872,323 89
Gross amount of premiums for the year 1881		$ 2,001 47
Amount of tax thereon		40 03

THE MANHATTAN FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. V L. RODGERS, Wheeling, W. Va.

The amount of its capital stock is $250,000 00

The amount of its capital stock paid up is $250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 44,241 96	
The real estate unincumbered is	20 881 96	
The bonds and stocks owned by the company	323,582 00	
The debts due the company, secured by mortgage or otherwise	145,667 00	
The debts due the company for premiums amount to	100,344 38	
All other securities amount to	17,399 78	
The losses adjusted and not due are		$18,764 00
The losses unadjusted are		16,216 00
The losses in suspense waiting for further proof are		8,800 00
All other claims against the company are		12,000 00
Total	$652,117 08	$55,780 00
Gross amount of premiums for the year 1881		$1,557 03
Amount of tax thereon		31 06

THE MERCHANTS' INSURANCE COMPANY,

OF NEWARK, N, J.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling, W. Va.

The amount of its capital stock is $400,000 00

The amount of its capital stock paid up is $400,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 65,825 49	
The real estate unincumbered is	139,391 63	
The bonds and stocks owned by the company	440,100 00	
The debts due the company, secured by mortgage or otherwise	388,132 00	
The debts due the company for premiums amount to	35,732 60	
All other securities amount to	59,812 36	
The losses adjusted and not due are		$ 6,001 28
The losses unadjusted are		19,023 48
The losses in suspense waiting for further proof are		2,029 00
All other claims against the company are		251,886 29
Total	$1,128,994 08	$278,943 05
Gross amount of premiums for the year 1881		$ 46 04
Amount of Tax thereon		92

THE MERCANTILE INSURANCE COMPANY,

OF CLEVELAND, OHIO.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $200,000 00

The amount of its capital stock paid up is $200,000 00

	Assets.	Liabilities
The amount of cash on hand and in the hands of agents or other persons.	$ 19,891 09	
The bonds and stocks owned by the company	160 650 00	
The debts due the company, secured by mortgage or otherwise	69,486 57	
The debts due the company for premiums amount to	5,086 00	
All other securities amount to	127,530 92	
To amount of liabilities due or owing to banks or other creditors		$ 4,155 53
The losses adjusted and not due are }		16,146 79
The losses unadjusted are }		
All other claims against the company are (including reserve fund)		53,763 73
Total	$ 382,644 58	$ 74,066 05
Gross amount of premiums for the year 1881		$ 1,330 82
Amount of tax thereon		26 61

THE MUTUAL LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

The amount of its capital stock is } Mutual Company
The amount of its capital stock paid up is }

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 1,792,015 73	
The real estate unincumbered is	7,302,749 01	
The bonds and stocks owned by the company	19,222,030 00	
The debts due the company, secured by mortgage or otherwise	47,565,849 23	
The debts due the company for premiums amount to, less 20 per cent.	785,837 05	
All other securities amount to	16,615,000 00	
Interest accrued	1,223,017 64	
Net value of outstanding risks (estimated American 4½ per cent)		$ 81,250,888 74
The losses adjusted and due are		123 283 00
The losses adjusted and not due are		692,502 36
The losses unadjusted are		45,870 00
The losses in suspense waiting for further proof are		164,366 00
All other claims against the company are		23,138 52
Total	$ 94,506,493 66	$ 82,300 048 62
Gross amount of premiums for the year 1881		$ 21,098 47
Amount of tax thereon		421 97

THE NEW YORK LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. H. Beach, Wheeling, W. Va.

The amount of its capital stock is ..... } Mutual Company.
The amount of its capital stock paid up is ..... }

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 1,271,588 41	
The real estate unincumbered is	4,486,506 62	
The bonds and stocks owned by the company	19,315,306 20	
The debts due the company, secured by mortgage or otherwise	18,215,030 73	
The debts due the company for premiums amount to	545 227 34	
All other securities amount to	3,395,122 34	
To amount necessary to reinsure outstanding risks		$39,716,408 63
The matured endowments adjusted and due		50,252 67
The losses adjusted and not due are		361,544 70
The losses unadjusted are		162,439 98
The losses in suspense waiting for further proof are		25,000 00
All other claims against the company are		31,855 02
Total	$47,228,781 64	$40,347,501 00
Gross amount of premiums for the year 1881		$1,216 76
Amount of tax thereon		24 34

THE NIAGARA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, C. H. Collier, Wheeling, W. Va.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is 500,000 00

	Assets,	Liabilities.
To amount of cash on hand and in the hands of agents or other persons	$ 19,012 83	
The real estate unincumbered is	25,000 00	
The bonds and stocks owned by the company	1,869 522 50	
The debts due the company, secured by mortgage or otherwise	113,800 00	
The debts due the company *for premiums* amount to	143,806 08	
All other securities amount to	64,421 91	
The losses adjusted and due are } The losses adjusted and not due are } The losses unadjusted are }		$ 75,175 63
All other claims against the company are		520,060 96
Gross amount of premiums for the year 1881		$2,094 11
Amount of tax thereon		41 88

THE NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, DR. T. H. LOGAN, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 721 639 99	
The real estate unincumbered is	1 328,326 70	
The bonds and stocks owned by the company	10,305,152 50	
The debts due the company, secured by mortgage or otherwise	1,909,900 00	
The debts due the company for premiums amount to	1,519,873 25	
Other securities accrued interest and rents amount to	189,842 23	
Collateral loans	240,731,25	
The losses and endowment claims adjusted and not due are		$ 138 893 00
Distribution unpaid		101,896 40
Rent paid in advance		140 00
Net premium reserve at 4 per cent		13,333,641 59
Total	$ 16 210 465 92	$ 13,574 570 99
Gross amount of premiums for the year 1881		$ 12,231 21
Amount of tax thereon		244 62

THE NORTHERN ASSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $15,000,000 00

The amount of its capital stock paid up is ..... $ 1,500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 3,246 59	
The bonds and stocks owned by the company	813,781 65	
The debts due the company for premiums amount to	60,481 18	
The losses adjusted and not due are		$ 15,844 85
The losses unadjusted are		20,880 07
The losses in suspense waiting for further proof are		3,851 14
All other claims against the company including re-insurance are		298,542 96
Total	$ 877,509 35	$ 339 118 52
Gross amount of premiums for the year 1881		$ 357 02
Amount of tax thereon		7 14

THE NORTH WESTERN MUTUAL LIFE INSURANCE CO.,

OF MILWAUKEE, WISCONSIN.

Attorney for the State of West Virginia, T. P. Philips, Wheeling, W. Va.

The amount of its capital stock is ..... } Mutual Company.
The amount of its capital stock paid up is ..... }

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons..	$ 1,364,422 97	
The real estate unincumbered is.....	1,760,219 30	
The bonds and stocks owned by the company.....	2,486 491 66	
The debts due the company, secured by mortgage or otherwise.....	11,043 228 04	
The debts due the company for premiums amount to.....	1,853 081 85	
All other securities amount to.....	352,015 14	
The losses adjusted and not due are..... } The losses unadjusted are ..... } The losses in suspense waiting for further proof are..... }		$ 221,790 44
All other claims against the company are including reserve		15,615 056 91
Total.....	$ 18,859,458 96	$ 15,615,056 91
Gross amount of premiums for the year 1881		2,117 12
Amount of tax thereon.....		42 34

THE NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.

OF LONDON AND EDINBURG, G. B.

Attorney for the State of West Virginia.

The amount of its capital stock is $10,000,000 00

The amount of its capital stock paid up is ..... $ 2,250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 325,807 55	
The bonds and stocks owned by the company.....	1,704,673 42	
The debts due from other companies for reins. or losses already paid...	12,557 67	
All other securities amount to	1,625 61	
The losses adjusted and not due are		$ 27,667 30
The losses unadjusted are		53,998 61
The losses in suspense waiting for further proof are		1,747 64
All other claims against the company are reinsurance reserve		878,125 46
Total.....	$ 2,044,664 23	$ 976,939 01
Gross amount of premiums for the year 1881.....		$ 2,511 81
Amount of tax thereon.....		50 24

THE NORWICH UNION FIRE INSURANCE SOCIETY,

OF NORWICH, ENGLAND.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 55 514 32	
The bonds and stocks owned by the company	641,737 50	
The debts due the company, secured by mortgage or otherwise	14,882 40	
The losses adjusted and not due are		$ 8,171 26
The losses unadjusted are		29,516 99
The losses in suspense waiting for further proof are.		8,333 33
All other claims against the company are		661 00
Total	$712,134 22	$46,682 58
Gross amount of premiums for the year 1881		$ 60 75
Amount of tax thereon		1 22

THE ORIENT MUTUAL INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 52,901 75	
The real estate unincumbered is	400,000 00	
The bonds and stocks owned by the company	236,000 00	
The debts due the company for re insurance loans from other companies	7,289 11	
The debts due the company for premiums amount to	38,304 93	
All other securities amount to	195,241 36	
Scrip owned by the company $77,467 00		
To amount of liabilities due or owing to creditors		$17,258 98
The losses adjusted and due are		20 970 00
The losses unadjusted are		39 000 00
The losses in suspense waiting for further proof are		11,000 00
Outstanding scrip $593,203 00		
Total	$929,737 15	$88,228 98
Gross amount of premiums for the year 1881		$ 2,657 49
Amount of tax thereon		53 15

THE PENN MUTUAL LIFE INSURANCE COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. M. Doddridge, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 207,304 02	
The real estate unincumbered is	768 285 59	
The bonds and stocks owned by the company	3,453,848 00	
The debts due the company, secured by morigage or otherwise	2,203,401 75	
The debts due the company for premiums amount to	653 698 36	
All other securities amount to	589,720 29	
The losses adjusted and not due are		$ 15,785 00
The losses in suspense waiting for further proof are		140 535 00
All other claims against the company are, inc uding reserve		5,987,862 29
Total	$ 7,871,138 01	$ 6,144,182 29
Gross amount of premiums for the year 1881		$ 16,065 77
Amount of tax thereon		321 31

THE PHŒNIX INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, P. P. Philips, Wheeling, W. Va.

The amount of its capital stock is $1,000 000 00

The amount of its capital stock paid up is $1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 342,683 54	
The real estate unincumbered is	375,500 00	
The bonds and stocks owned by the company	1,712,396 56	
The debts due the company, secured by mortgage or otherwise	1 205,950 00	
The debts due the company for premiums amount to	51,819 56	
All other securities amount to	25,125 27	
The loses adjusted and not due are		$ 10 232 87
The losses unadjusted are		147,556 51
The losses in suspense waiting for further proof are		9 350 00
All other claims against the company are		7,018 23
Amount necessary to re-insure outstanding risks		1,141,110 07
Total	$ 2,826,874 87	$ 1,315,267 78
Gross amount of premiums for the year 1881		$ 2,859 80
Amount of tax thereon		57 20

THE PHŒNIX INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling, W. Va.

The amount of its capital stock is $2,000,000 00

The amount of its capital stock paid up is $2,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 497,387 07	
The real estate unincumbered is	178,255 31	
The bonds and stocks owned by the company	2,738,517 45	
The debts due the company, secured by mortgage or otherwise	219,780 00	
Interest and rents accrued	22,238 70	
Loans on collateral	653,794 00	
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are		$ 132,487 14
The losses in suspense waiting for further proof are		5 000 00
Total	$ 4,309,972 53	$ 137,487 14
Gross amount of premiums for the year 1881		$ 4,502 88
Amount of tax thereon		90 05

THE PROVIDENCE WASHINGTON INSURANCE COMPANY

OF PROVIDENCE, R. I.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling, W. Va.

The amount of its capital stock is $400,000 00

The amount of its capital stock paid up is $400,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 76,109 05	
The bonds and stocks owned by the company	691,190 00	
The debts due the company	62,045 33	
The debts due the company for premiums amount to	57,052 07	
All other securities amount to	4,106 04	
The losses adjusted and due are; The losses adjusted and not due are		$ 14 262,14
The losses unadjusted are; The losses in suspense waiting for further proof are		84,806 53
All other claims against the company are		267,402 36
Total	$ 890,503 09	$ 366 471 03

THE QUEEN INSURANCE COMPANY,

OF LONDON, ENGLAND

Attorney for the State of West Virginia, Jos. S. Miller, Wheeling, W. Va.

The amount of its capital stock is $9,733,000 00

The amount of its capital stock paid up is ..... $ 876,140 33

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 125,483 69	
The real estate unincumbered is	351 394 36	
The bonds and stocks owned by the company	1,173,040 00	
The debs due the company for premiums amount to	19,712 51	
All other securities amount to	5,305 45	
To amount of re-insurance reserve		$742,481 61
The losses unadjusted are		158 490 41
The losses in suspense waiting for further proof are		11,754 26
All other claims against the company are		3,942 46
Total	$1,647,936 01	$916,668 74
Gross amount of premiums for the year 1881		$ 3,533 12
Amount of tax thereon		70 66

THE ROYAL INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. Rodgers, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 200,418 22	
The real estate unincumbered is	87,940 89	
The bonds and stocks owned by the company	2,445,747 50	
Interest due and accrued	51,600 00	
The debts due the company for premiums amount to	177,483 30	
All other securities amount to	3,122 20	
To amount of liabilities under life insurance or other special departments		$ 132,100 00
Amount unearned premiums		1,373,801 77
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		168,021 52
All other claims against the company are		107,375 73
Due for salaries, rents, &c		816 80
Total	$2,966,312 11	$1,782,115 73
Gross amount of premiums for the year 1881		$ 4,632 54
Amount of tax thereon		92 65

THE STANDARD FIRE OFFICE, (LIMITED),

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 126,091 10	
The bonds and stocks owned by the company	282,456 25	
The debts due the company for premiums amount to	77,781 37	
To amount of liabilities reinsurance fund, &c		$ 160,207 16
The losses adjusted and not due are		26,865 69
The losses unadjusted are		11,000 00
Total	$ 486,328 72	$ 198,072 85
Gross amount of premiums for the year 1881		$ 2,286 55
Amount of tax thereon		45 73

THE SCOTTISH UNION AND NATIONAL INSURANCE COMPANY,

OF EDINBURG, SCOTLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling, W. Va.

The amount of its capital stock is $30,000,000 00

The amount of its capital stock paid up is $ 1,412,855 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 102,713 48	
The bonds and stocks owned by the company	464,125 00	
The debts due the company, secured by mortgage or otherwise	253,500 00	
The losses adjusted and not due are.		$ 9,025 75
The losses unadjusted are		20,000 00
The losses in suspense waiting for further proof are		8,000 00
Total	$820,338 48	$ 37,025 75
Gross amount of premiums for the year 1881		$ 581 50
Amount of tax thereon		11 63

THE TRAVELERS' INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, E. P. Chancellor, Parkersburg, W. Va.

The amount of its capital stock is $600,000 00

The amount of its capital stock paid up is $600,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 330,361 22	
The real estate unincumbered is	999,706 29	
The bonds and stocks owned by the company	2,431,270 92	
The debts due the company, secured by mortgage or otherwise	1,893,163 29	
The debts due the company for premiums amount to	96,134 46	
All other securities amount to	47,383 34	
Loans on collateral security	316,483 18	
The losses adjusted and not due are		$ 85,330 00
The losses unadjusted are		107,767 00
The losses in suspense waiting for further proof are		70,000 00
All other claims against the company are		10,000 00
Reserve for re-insurance		4,325,417 80
Total	$ 6,114,502 70	$ 4,598,514 80
Gross amount of premiums for the year 1881		$ 5,552,85
Amount of tax thereon		111 06

THE TEUTONIA FIRE AND MARINE INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, F. Reister, Wheeling, W. Va.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is $100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 11,389 70	
The real estate unincumbered is	700 00	
The bonds and stocks owned by the company	156,200 00	
The debts due the company secured by mortgage or otherwise	127,522 00	
The debts due the company for premiums amount to	7,367 92	
All other securities amount to	5,652 80	
The losses in suspense waiting for further proof are		$ 1,015 00
All other claims against the company are		1,049 97
Reinsurance fund		41,437 94
Total	$ 308,832 42	$ 43,502 91
Gross amount of premiums for the year 1881		$ 776 34
Amount of tax thereon		15 53

THE WESTERN ASSURANCE COMPANY,

OF TORONTO, CANADA.

Attorney for the State of West Virginia, F. REISTER, Wheeling, W. Va.

The amount of its capital stock is $800,000 00

The amount of its capital stock paid up is $400,000 00

	Assets.	Liabilities.
To amount of cash on hand and in the hands of agents or other persons.	$ 61,013 33	
The bonds and stocks owned by the company	5 796 73	
The debts due the company for premiums amount to	96 195 16	
All other securities amount to	153,800 00	
The losses adjusted and due are The losses adjusted and not due are The losses unadjusted are The losses in suspense waiting for further proof are		83,029 21
All other claims against the company are		384,239 38
Total	890,681 49	$ 467 268 59
Gross amount of premiums for the year 1881		$ 2,069 45
Amount of tax thereon		41 39

THE WILLIAMSBURG CITY FIRE INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is $250,000 00

The amount of its capital stock paid up is $250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 29 870 64	
The real estate unincumbered is	100,183 05	
The bonds and stocks owned by the company	557,724 00	
The debts due the company, secured by mortgage or otherwise	296 900 00	
The debts due the company for premiums amount to	50,237 74	
All other securities amount to	39,089 98	
The losses adjusted and due are		$ 3,725 75
The losses unadjusted are		23,992 93
The losses in suspense waiting for further proof are		2,550 00
All other claims against the company are, including reinsurance.		293,570 15
Total	$ 1,074,005 41	$ 323,818 83
Gross amount of premiums for the year 1881		$ 1,279 80
Amount of tax thereon		25 60